

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

ACCOUNT	DESCRIPTION	24/25	25/26
		BUDGET As Amended	DRAFT BUDGET
01-000-4000	Taxes - Real Estate	\$ 2,908,000	\$ 3,080,000
01-000-4001	Personal Property Taxes	7,000	6,000
01-000-4002	Public Utility Taxes	220,000	220,000
01-000-4003	Corporation Taxes	95,000	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	50,000	32,000
01-000-4011	Tax Credits	(32,400)	(30,000)
01-000-4012	Tax Abatements	(3,000)	(3,000)
01-000-4013	Enterprise Zone Reimbursement	16,200	16,000
01-000-4020	Maryland Income Tax	640,000	700,000
01-000-4021	Admission Taxes	24,000	18,000
01-000-4022	Hotel Motel Tax	155,000	150,000
01-000-4023	Highway Use Tax	510,000	510,000
01-000-4024	Coal Tax	2,600	2,600
01-000-4025	Housing Authority	14,000	12,000
01-000-4027	Payment in Lieu of Taxes	3,900	3,900
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	1,000	700
01-000-4043	Police Protection Grant	135,000	120,000
01-000-4045	Fines & Forfeitures	15,000	4,500
01-000-4047	Frostburg State University MOU	10,000	10,000
01-000-4049	School Resource Reimbursement	30,000	30,000
01-000-4050	Permits, Planning	2,000	2,500
01-000-4051	Building Permits	1,500	3,000
01-000-4052	Rental Registration	74,000	65,000
01-000-4054	Construction Inspections	17,750	28,000
01-000-4055	Code Enforcement Citations	750	750
01-000-4056	Comm Dev Grant Revenue	50,000	110,000
01-000-4060	Swimming Pool	60,000	65,000
01-000-4062	Day Camp Registrations	18,000	18,000
01-000-4063	Recreation Activities	22,000	20,000
01-000-4200	Operating Transfer - Water Fund	95,600	112,550
01-000-4201	Operating Transfer - Sewer Fund	241,750	330,525
01-000-4202	Operating Transfer - Garbage Fund	18,175	20,625
01-000-4301	Rents	111,000	111,000
01-000-4302	HRD Appropriation	10,700	10,700
01-000-4303	Franchises	72,000	68,000
01-000-4304	Miscellaneous Revenue	4,000	4,000
01-000-4306	Project Reimbursement	88,000	2,133,000
01-000-4315	Proceeds from Fund Balance	173,870	-
01-000-4317	Special Revenue	2,103,000	666,000
01-000-4600	Interest Income	400,000	475,000
	Total Corporate Fund Revenue	\$ 8,427,995	\$ 9,273,950

Corporate Fund Expenses

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

ACCOUNT	DESCRIPTION	24/25 BUDGET As Amended	25/26 DRAFT BUDGET
Executive			
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	8,100	8,100
01-100-5110	Contributions	524,750	-
01-100-5150	Training	2,800	2,800
01-100-5160	Travel	5,700	5,700
01-100-5185	Professional Fees	20,000	30,000
	Total Executive	<u>\$ 591,425</u>	<u>\$ 76,675</u>
Administrative			
01-110-5000	Salaries	\$ 176,000	\$ 180,000
01-110-5001	Salaries - Bonus	15,115	-
01-110-5010	Social Security	13,300	13,800
01-110-5011	Pension	17,800	19,800
01-110-5012	Workers Comp	600	600
01-110-5013	Insurance - Health	46,500	34,600
01-110-5014	Insurance - Health Retiree	43,500	30,600
01-110-5015	Contribution - 457	2,000	2,000
01-110-5030	Employee Wellness	7,500	7,500
01-110-5050	Reserve For Contingencies	16,000	10,000
01-110-5100	Insurance - Auto	700	-
01-110-5102	Insurance - Gen Liab	175	175
01-110-5105	Insurance - Property	11,700	13,500
01-110-5106	Insurance - AD&D and Life	4,500	4,500
01-110-5111	Contributions - Tourism	130,900	120,000
01-110-5150	Training	1,200	1,200
01-110-5160	Travel	1,800	1,800
01-110-5185	Professional Fees	1,100	1,100
01-110-5191	Communications	8,000	12,000
01-110-5200	Advertising	6,400	6,400
01-110-5205	Legal	42,500	42,500
01-110-5207	Pension Administrative Fee	7,350	7,800
01-110-5210	Office Supplies	11,000	11,000
01-110-5220	Postage	23,000	27,000
01-110-5230	Computer Exp	9,000	9,000
01-110-5232	IT Licensing and Fees	33,000	33,000
01-110-5235	Digital Engagement	29,000	29,000
01-110-5301	Election	-	12,000
01-110-5391	Princlpal and Interest on Debt Service	154,500	154,700
01-110-5500	Building - Armory	12,000	12,000
01-110-5502	Building Maintenance	22,800	26,000
01-110-5550	Utilities - Building	16,000	16,000
01-110-5700	Bank Fees	1,000	300
01-110-5807	Capital Outlay	656,000	2,270,000

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

ACCOUNT	DESCRIPTION	24/25 BUDGET As Amended	25/26 DRAFT BUDGET
	Total Administrative	\$ 1,521,940	\$ 3,109,875
	Finance		
01-120-5000	Salaries	\$ 88,000	\$ 83,000
01-120-5010	Social Security	6,700	6,300
01-120-5011	Pension	8,900	9,125
01-120-5012	Workers Comp	250	200
01-120-5013	Insurance - Health	32,500	13,000
01-120-5015	Contribution - 457	625	625
01-120-5102	Insurance - Gen Liab	175	175
01-120-5105	Insurance - Property	3,500	5,300
01-120-5150	Training	1,000	1,000
01-120-5185	Professional Fees	1,000	1,000
01-120-5310	Auditing	75,000	85,000
01-120-5311	Actuarial Study	5,000	6,500
01-120-5313	Tax Collection	1,300	1,300
01-120-5810	RETSA Obligation	9,600	16,000
	Total Finance	\$ 233,550	\$ 228,525
	Community Development		
01-130-5000	Salaries	\$ 125,000	\$ 130,500
01-130-5010	Social Security	9,500	9,900
01-130-5011	Pension	12,650	14,350
01-130-5012	Workers Comp	350	350
01-130-5013	Insurance - Health	23,000	26,700
01-130-5015	Contribution - 457	1,500	1,500
01-130-5100	Insurance - Auto	800	-
01-130-5102	Insurance - Gen Liab	175	175
01-130-5105	Insurance - Property	4,600	5,300
01-130-5150	Training	750	750
01-130-5160	Travel	900	900
01-130-5185	Professional Fees	1,000	750
01-130-5320	Economic Development	6,800	8,000
01-130-5322	Planning	155,000	15,000
01-130-5323	Public Art	2,000	2,000
01-130-5401	Auto Expense	500	-
01-130-5820	Community Legacy Projects	50,000	-
01-130-5822	Special Projects	13,300	20,000
	Total Community Development	\$ 407,825	\$ 236,175

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

ACCOUNT	DESCRIPTION	24/25 BUDGET As Amended	25/26 DRAFT BUDGET
Code Enforcement			
01-140-5000	Salaries	\$ 63,000	\$ 81,000
01-140-5010	Social Security	4,800	6,200
01-140-5011	Pension	5,700	8,900
01-140-5012	Workers Comp	200	2,400
01-140-5013	Insurance - Health	22,800	26,700
01-140-5015	Contribution - 457	750	750
01-140-5100	Insurance - Auto	-	850
01-140-5102	Insurance - Gen Liab	175	175
01-140-5105	Insurance - Property	2,900	4,000
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	19,500	1,000
01-140-5401	Auto Expense	-	500
	Total Code Enforcement	\$ 159,925	\$ 172,575
Public Works Administration			
01-150-5000	Salaries	\$ 76,000	\$ 87,000
01-150-5010	Social Security	5,800	6,600
01-150-5011	Pension	7,700	9,200
01-150-5012	Workers Comp	1,600	1,900
01-150-5013	Insurance - Health	14,000	20,600
01-150-5015	Contribution - 457	700	800
01-150-5100	Insurance - Auto	800	850
01-150-5102	Insurance - Gen Liab	175	175
01-150-5105	Insurance - Property	2,600	2,700
01-150-5150	Training	1,750	1,750
01-150-5160	Travel	1,000	1,000
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	\$ 148,825	\$ 169,275
	Total Admin and Executive Expense	\$ 3,063,490	\$ 3,993,100

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DRAFT OPERATING BUDGET
FOR THE YEAR ENDING JUNE 30, 2026**

ACCOUNT	DESCRIPTION	24/25 BUDGET As Amended	25/26 DRAFT BUDGET
	Public Safety		
01-160-5000	Salaries	\$ 1,062,000	\$ 1,139,525
01-160-5002	Salaries - Police Grants	40,000	40,000
01-160-5003	Court Time	13,000	13,000
01-160-5010	Social Security	85,000	91,000
01-160-5011	Pension	190,000	365,600
01-160-5012	Workers Comp	72,000	72,000
01-160-5013	Insurance - Health	257,000	259,700
01-160-5015	Contribution - 457	7,500	7,500
01-160-5100	Insurance - Auto	7,800	7,800
01-160-5102	Insurance - Gen Liab	1,200	1,200
01-160-5103	Insurance - Police Professional	16,700	16,700
01-160-5105	Insurance - Property	6,000	6,000
01-160-5150	Training	25,500	35,000
01-160-5170	Uniforms	15,000	13,000
01-160-5180	Safety Equipment	1,200	1,200
01-160-5181	Law Enforcement Equipment	18,500	18,500
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	8,500
01-160-5350	FSU MOU	10,000	10,000
01-160-5380	Police Reform	23,000	23,000
01-160-5390	Miscellaneous Expense	4,000	4,000
01-160-5400	Gas, Oil, Grease	33,000	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	255,670	269,525
	Total Public Safety	\$ 2,287,070	\$ 2,567,250
	Public Works - Street		
01-170-5000	Salaries	\$ 296,000	\$ 353,000
01-170-5010	Social Security	22,600	27,000
01-170-5011	Pension	30,000	39,000
01-170-5012	Workers Comp	20,000	20,000
01-170-5013	Insurance - Health	80,000	99,300
01-170-5015	Contribution - 457	1,500	1,500
01-170-5018	Unemployment	200	200
01-170-5100	Insurance - Auto	9,800	11,000
01-170-5102	Insurance - Gen Liab	975	1,000
01-170-5105	Insurance - Property	9,000	9,700
01-170-5150	Training	5,000	5,000
01-170-5170	Uniforms	8,000	8,000
01-170-5180	Safety Equipment	7,200	7,000
01-170-5191	Communications	15,000	15,000
01-170-5210	Office Supplies	1,500	1,500

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FOR THE YEAR ENDING JUNE 30, 2026**

ACCOUNT	DESCRIPTION	24/25 BUDGET As Amended	25/26 DRAFT BUDGET
01-170-5400	Gas, Oil, Grease	30,000	30,000
01-170-5420	Fleet Lease	29,000	51,000
01-170-5550	Utilities - Building	6,000	7,000
01-170-5711	Salt & Abrasives	250,000	200,000
01-170-5712	Sign Maintenance	15,000	15,000
01-170-5713	Street Equipment Maintenance	90,000	150,000
01-170-5714	Street Lighting	100,000	100,000
01-170-5715	Street Maintenance Repairs	100,000	100,000
01-170-5716	Street Shop Equipment	50,000	70,000
01-170-5717	Street Lighting Repairs	48,500	48,500
01-170-5800	Capital Outlay	420,150	596,000
01-170-5861	Street Paving	223,500	200,000
01-170-5865	Parking Lot Maintenance	13,000	15,500
	Total Public Works - Street	\$ 1,881,925	\$ 2,181,200
Recreation			
01-180-5000	Salaries	\$ 284,000	\$ 311,500
01-180-5010	Social Security	21,700	23,800
01-180-5011	Pension	28,800	31,200
01-180-5012	Workers Comp	18,200	18,200
01-180-5013	Insurance - Health	65,000	91,700
01-180-5015	Contribution - 457	1,750	1,750
01-180-5100	Insurance - Auto	2,900	2,900
01-180-5102	Insurance - Gen Liab	550	600
01-180-5105	Insurance - Property	15,885	18,000
01-180-5150	Training	300	300
01-180-5160	Travel	750	750
01-180-5170	Uniforms	4,800	5,000
01-180-5181	Safety Equipment	500	500
01-180-5400	Gas, Oil, Grease	9,000	10,000
01-180-5420	Fleet Lease	23,000	23,000
01-180-5503	Armory Expense - Gym	16,000	9,000
01-180-5504	Community Center	17,500	18,000
01-180-5510	City Place	29,500	13,000
01-180-5550	Utilities	9,000	9,000
01-180-5720	Beautify The Burg Expense	2,000	1,500
01-180-5721	Rec Equipment Maintenance	12,400	13,000
01-180-5722	Rec League Appropriations	5,000	5,000
01-180-5723	Rec Park Maintenance Expense	63,000	58,000
01-180-5724	Street Trees	7,500	7,500
NEW	Trash Removal	-	12,000
01-180-5725	Trailhead Maintenance Expense	2,000	2,000
01-180-5726	Recreational Programs	13,000	11,500
01-180-5800	Capital Outlay	384,800	55,000
	Total General Recreation	\$ 1,038,835	\$ 753,700

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FOR THE YEAR ENDING JUNE 30, 2026**

ACCOUNT	DESCRIPTION	24/25 BUDGET As Amended	25/26 DRAFT BUDGET
01-181-5000	Salaries	\$ 72,000	\$ 72,000
01-181-5010	Social Security	5,500	5,500
01-181-5012	Workers Comp	4,600	4,600
01-181-5108	Unemployment	200	200
01-181-5507	Pool Operating	35,000	39,000
	Total Pool	\$ 117,300	\$ 121,300
01-182-5000	Salaries	\$ 24,000	\$ 24,000
01-182-5010	Social Security	1,850	1,850
01-182-5012	Workers Comp	1,500	1,500
01-182-5108	Unemployment	200	200
01-182-5507	Day Camp Operations	800	800
	Total Day Camp	\$ 28,350	\$ 28,350
01-183-5000	Salaries	\$ 9,500	\$ 9,500
01-183-5010	Social Security	725	725
01-183-5012	Workers Comp	600	600
01-183-5108	Unemployment	200	200
	Total Seasonal	\$ 11,025	\$ 11,025
	Total Recreation	\$ 1,195,510	\$ 914,375
	Total Corporate Fund Expenses	\$ 8,427,995	\$ 9,655,925
	Corporate Fund Net Income (Loss)	\$ -	\$ (381,975)

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

ACCOUNT	DESCRIPTION	24/25 BUDGET As Amended	25/26 DRAFT BUDGET
Water Fund Revenues			
02-000-4000	Water Service Revenue	\$ 1,716,000	\$ 1,516,000
02-000-4001	Interest Earned - Water	1,500	3,600
02-000-4315	Proceeds from Fund Balance	-	-
02-000-4317	Special Revenue	85,500	-
02-000-4402	Sale of Meters	5,000	5,000
02-000-4403	Tapping Fees	5,600	5,600
02-000-4404	Sundry Sales	10,000	2,500
02-000-4600	Interest Income	15,000	24,000
	Total Water Revenue	\$ 1,914,000	\$ 1,556,700
 Water Fund Expenses			
Water - Administration			
02-190-5000	Salaries	\$ 72,000	\$ 74,000
02-190-5010	Social Security	5,400	5,600
02-190-5011	Pension	7,300	8,100
02-190-5012	Workers Comp	225	1,300
02-190-5013	Insurance - Health	18,000	15,300
02-190-5015	Contribution - 457	850	850
02-190-5313	Collection Expense	1,000	2,200
02-190-5370	FMHA Bond	850	900
02-190-5600	Corporate Overhead	95,600	112,550
	Total Water Administration	\$ 201,225	\$ 220,800
 Water - Filtration			
02-192-5102	Insurance - Gen Liab	\$ 1,300	\$ 1,400
02-192-5105	Insurance - Property	18,500	21,000
02-192-5106	Insurance - Boiler & Machinery	6,000	6,300
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	654,000	675,000
	Total Water Filtration	\$ 824,800	\$ 848,700
 Water - Supply			
02-194-5000	Salaries	\$ 34,000	\$ 35,000
02-194-5010	Social Security	2,500	2,675
02-194-5011	Pension	3,500	3,850
02-194-5012	Workers Comp	2,300	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	\$ 102,400	\$ 103,325

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FOR THE YEAR ENDING JUNE 30, 2026**

ACCOUNT	DESCRIPTION	24/25 BUDGET As Amended	25/26 DRAFT BUDGET
	Water - Distribution		
02-196-5000	Salaries	\$ 275,000	\$ 297,000
02-196-5010	Social Security	21,000	22,700
02-196-5011	Pension	27,800	25,800
02-196-5012	Workers Comp	17,600	17,600
02-196-5013	Insurance - Health	82,000	76,400
02-196-5015	Contribution - 457	1,000	1,000
02-196-5100	Insurance - Auto	4,000	4,500
02-196-5102	Insurance - Gen Liab	1,300	1,400
02-196-5105	Insurance - Property	4,700	5,400
02-196-5150	Training	3,500	2,000
02-196-5170	Uniforms	4,000	4,000
02-196-5180	Safety Equipment	6,575	6,575
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	12,500
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	8,000
02-196-5703	Fire Hydrants Expense	8,000	5,000
02-196-5704	Transmission Mains Expense	95,800	145,000
02-196-5740	Meters Expense	70,000	20,000
02-196-5800	Capital Outlay	-	200,000
	Total Water Distribution	\$ 785,575	\$ 997,675
	Total Water Fund Expenses	\$ 1,914,000	\$ 2,170,500
	Total Water Fund Net Income (Loss)	\$ -	\$ (613,800)

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

ACCOUNT	DESCRIPTION	24/25 BUDGET As Amended	25/26 DRAFT BUDGET
Sewer Fund Operating Revenues			
03-000-4000	Sewer Charges	\$ 1,817,000	\$ 1,800,000
03-000-4001	Interest Earned - Sewer	1,800	4,200
03-000-4315	Proceeds from Fund Balance	239,825	-
03-000-4317	Special Revenue	8,000	-
03-000-4404	Sundry Sales	1,500	1,500
03-000-4503	Sewer Tap Fees	3,500	5,500
03-000-4600	Interest Income	25,000	44,000
	Total Sewer Operating Revenue	\$ 2,096,625	\$ 1,855,200
 Sewer Operating Expenses			
Sewer - Administration			
03-210-5000	Salaries	\$ 72,000	\$ 74,000
03-210-5010	Social Security	5,400	5,600
03-210-5011	Pension	7,300	8,100
03-210-5012	Workers Comp	225	1,300
03-210-5013	Insurance - Health	18,000	15,300
03-210-5015	Contribution - 457	850	850
03-210-5313	Collection Expense	1,000	2,700
	Total Sewer Administration	\$ 104,775	\$ 107,850
 Sewer - Operating			
03-211-5000	Salaries	\$ 172,000	\$ 222,500
03-211-5010	Social Security	13,000	17,000
03-211-5011	Pension	21,500	26,500
03-211-5012	Workers Comp	11,000	11,000
03-211-5013	Insurance - Health	71,000	53,500
03-211-5015	Contribution - 457	1,800	1,800
03-211-5100	Insurance - Auto	1,500	1,700
03-211-5102	Insurance - Gen Liab	650	700
03-211-5105	Insurance - Property	6,950	8,000
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	241,750	330,525
03-211-5761	Sanitary Commission Charges	1,100,000	1,216,000
03-211-5762	Sanitary Comm-Transmission Projects	11,800	11,800
03-211-5763	Sewer Operating Expense	50,000	50,000
03-211-5764	Sewer Pumping Expense	6,000	9,000
03-211-5805	Capital Outlay - Sewer Projects	30,000	50,000
	Total Sewer Operating	\$ 1,783,350	\$ 2,054,425

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

ACCOUNT	DESCRIPTION	24/25 BUDGET As Amended	25/26 DRAFT BUDGET
	Total Sewer Operating Expenses	\$ 1,888,125	\$ 2,162,275
	Sewer Operating Net Income (Loss)	\$ 208,500	\$ (307,075)
CSO Revenue			
03-220-4520	CSO Surcharge Revenue	\$ 401,000	\$ 401,000
03-220-4521	Interest Earned - CSO Surcharge	500	1,800
03-220-4317	Special Revenue	606,500	300,000
03-220-4530	Project Reimbursements	572,500	3,404,000
03-200-4540	Proceeds of Debt	-	1,485,000
	Total CSO Revenue	\$ 1,580,500	\$ 5,591,800
CSO Expenses			
03-220-5391	Interest Expense	\$ 3,200	\$ 3,025
03-220-5392	Debt Redemption	23,600	23,750
03-220-5800	Capital Outlay	1,762,200	5,754,000
	Total CSO Expense	\$ 1,789,000	\$ 5,780,775
	CSO Net Income (Loss)	\$ (208,500)	\$ (188,975)
	Sewer Fund Net Income (Loss)	\$ -	\$ (496,050)
Water Surcharge Fund Revenue			
04-000-4000	Water Tap Surcharge	\$ 668,000	\$ 652,000
04-000-4001	Interest Earned - Surcharge	1,000	3,000
04-000-4600	Interest Income	20,000	40,000
	Total Water Surcharge Revenue	\$ 689,000	\$ 695,000
Water Surcharge Fund Expenses			
04-200-5313	Collection Expense	\$ 1,000	\$ 2,200
04-200-5390	Miscellaneous Expense	12,000	-
04-200-5391	Interest Expense	56,900	42,425
04-200-5392	Debt Redemption	415,100	421,675
04-200-5802	Capital Repairs	68,000	68,000
	Total Water Surcharge Expense	\$ 553,000	\$ 534,300
	Water Surcharge Net Income (Loss)	\$ 136,000	\$ 160,700

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

ACCOUNT	DESCRIPTION	24/25 BUDGET As Amended	25/26 DRAFT BUDGET
Garbage Fund Revenues			
05-000-4000	Trash & Garbage Charges	\$ 473,000	\$ 534,600
05-000-4104	Interest Earned - Garbage	800	3,000
05-000-4404	Sundry Sales	1,950	1,950
05-000-4600	Interest Income	3,000	3,500
	Total Garbage Revenue	\$ 478,750	\$ 543,050
Garbage Fund Expenses			
Garbage Fund - Administration			
05-230-5000	Salaries	\$ 72,000	\$ 55,000
05-230-5010	Social Security	5,400	4,200
05-230-5011	Pension	7,300	6,000
05-230-5012	Workers Comp	225	825
05-230-5013	Insurance - Health	18,000	12,200
05-230-5015	Contribution - 457	850	850
05-230-5313	Collection Expense	500	750
	Total Garbage Administration	\$ 104,275	\$ 79,825
Garbage Operating			
05-232-5000	Salaries	\$ 93,000	\$ 98,500
05-232-5010	Social Security	7,100	7,500
05-232-5011	Pension	9,400	10,800
05-232-5012	Workers Comp	6,000	6,000
05-232-5013	Insurance - Health	22,500	34,400
05-232-5015	Contribution - 457	750	750
05-232-5100	Insurance - Auto	2,200	2,500
05-232-5102	Insurance - Gen Liab	400	500
05-232-5105	Insurance - Property	4,500	5,200
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	18,175	20,625
05-232-5770	Ash Dumpster	8,500	8,500
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	30,000	60,000
05-232-5774	Yard Waste Composting	-	1,500
	Total Garbage Operating	\$ 361,525	\$ 415,775
	Total Garbage Expenses	\$ 465,800	\$ 495,600
	Garbage Net Income (Loss)	\$ 12,950	\$ 47,450