

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

ACCOUNT	DESCRIPTION	AMOUNT
01-000-4000	Taxes - Real Estate	\$ 3,080,000
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	1,600
01-000-4010	Interest on Taxes	35,000
01-000-4011	Tax Credits	(30,000)
01-000-4012	Tax Abatements	(3,000)
01-000-4013	Enterprise Zone Reimbursement	16,000
01-000-4020	Maryland Income Tax	700,000
01-000-4021	Admission Taxes	18,000
01-000-4022	Hotel Motel Tax	150,000
01-000-4023	Highway Use Tax	550,000
01-000-4024	Coal Tax	2,600
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	700
01-000-4043	Police Protection Grant	120,000
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 Licensing	75,000
01-000-4054	Construction Inspections	28,000
01-000-4055	Code Enforcement Citations	1,250
01-000-4056	Comm Dev Grant Revenue	110,000
01-000-4060	Swimming Pool	65,000
01-000-4062	Day Camp Registrations	18,000
01-000-4063	Recreation Activities	22,000
01-000-4200	Operating Transfer - Water Fund	126,300
01-000-4201	Operating Transfer - Sewer Fund	242,300
01-000-4202	Operating Transfer - Garbage Fund	24,500
01-000-4301	Rents	111,000
01-000-4302	HRD Appropriation	10,700
01-000-4303	Franchises	68,000
01-000-4304	Miscellaneous Revenue	4,000
01-000-4306	Project Reimbursement	2,169,000
01-000-4315	Proceeds from Fund Balance	268,425
01-000-4317	Special Revenue	666,000

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

ACCOUNT	DESCRIPTION	AMOUNT
01-000-4600	Interest Income	475,000
	Total Corporate Fund Revenue	\$ 9,563,275
	Corporate Fund Expenses	
	Executive	
01-100-5000	Salaries	\$ 22,200
01-100-5010	Social Security	1,700
01-100-5012	Workers Comp	175
01-100-5050	Legislative Contingencies	6,000
01-100-5104	Insurance - Public Officials	9,700
01-100-5150	Training	2,800
01-100-5160	Travel	5,700
01-100-5185	Professional Fees	30,000
	Total Executive	\$ 78,275
	Administrative	
01-110-5000	Salaries	\$ 175,800
01-110-5010	Social Security	13,400
01-110-5011	Pension	21,100
01-110-5012	Workers Comp	600
01-110-5013	Insurance - Health	34,600
01-110-5014	Insurance - Health Retiree	30,600
01-110-5015	Contribution - 457	2,000
01-110-5030	Employee Wellness	7,500
01-110-5050	Reserve For Contingencies	10,000
01-110-5102	Insurance - Gen Liab	150
01-110-5105	Insurance - Property	12,000
01-110-5106	Insurance - AD&D and Life	4,500
01-110-5111	Contributions - Tourism	120,000
01-110-5150	Training	1,200
01-110-5160	Travel	1,800
01-110-5185	Professional Fees	1,100
01-110-5191	Communications	12,000
01-110-5200	Advertising	6,400
01-110-5205	Legal	42,500
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
01-110-5301	Election	12,000
01-110-5391	Principal and Interest on Debt Service	154,700

**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	26,000
01-110-5550	Utilities - Building	16,000
01-110-5700	Bank Fees	300
01-110-5807	Capital Outlay	2,270,000
	Total Administrative	<u>\$ 3,118,550</u>
	Finance	
01-120-5000	Salaries	\$ 82,000
01-120-5010	Social Security	6,200
01-120-5011	Pension	9,700
01-120-5012	Workers Comp	200
01-120-5013	Insurance - Health	13,000
01-120-5015	Contribution - 457	625
01-120-5102	Insurance - Gen Liab	150
01-120-5105	Insurance - Property	4,500
01-120-5150	Training	1,000
01-120-5185	Professional Fees	1,000
01-120-5310	Auditing	85,000
01-120-5311	Actuarial Study	6,500
01-120-5313	Tax Collection	1,300
01-120-5810	RETSA Obligation	16,000
	Total Finance	<u>\$ 227,175</u>
	Community Development	
01-130-5000	Salaries	\$ 128,500
01-130-5010	Social Security	9,800
01-130-5011	Pension	15,400
01-130-5012	Workers Comp	350
01-130-5013	Insurance - Health	26,700
01-130-5015	Contribution - 457	1,500
01-130-5102	Insurance - Gen Liab	150
01-130-5105	Insurance - Property	4,500
01-130-5150	Training	750
01-130-5160	Travel	900
01-130-5185	Professional Fees	750
01-130-5320	Economic Development	8,000
01-130-5322	Planning	15,000
01-130-5323	Public Art	2,000
01-130-5822	Special Projects	20,000
	Total Community Development	<u>\$ 234,300</u>

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

ACCOUNT	DESCRIPTION	AMOUNT
	<u>Code Enforcement</u>	
01-140-5000	Salaries	\$ 81,000
01-140-5010	Social Security	6,200
01-140-5011	Pension	9,800
01-140-5012	Workers Comp	2,400
01-140-5013	Insurance - Health	26,700
01-140-5015	Contribution - 457	750
01-140-5100	Insurance - Auto	850
01-140-5102	Insurance - Gen Liab	150
01-140-5105	Insurance - Property	4,500
01-140-5150	Training	500
01-140-5160	Travel	500
01-140-5185	Professional Fees	400
01-140-5231	Software and Subscriptions	13,700
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	500
	Total Code Enforcement	<u>\$ 173,950</u>
	<u>Public Works Administration</u>	
01-150-5000	Salaries	\$ 82,500
01-150-5010	Social Security	6,600
01-150-5011	Pension	9,800
01-150-5012	Workers Comp	1,800
01-150-5013	Insurance - Health	20,600
01-150-5015	Contribution - 457	800
01-150-5100	Insurance - Auto	850
01-150-5102	Insurance - Gen Liab	150
01-150-5105	Insurance - Property	3,000
01-150-5150	Training	1,750
01-150-5160	Travel	1,000
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	3,000
01-150-5420	Fleet lease	11,000
	Total Public Works Administration	<u>\$ 165,550</u>
	Total Admin and Executive Expense	<u>\$ 3,997,800</u>

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

ACCOUNT	DESCRIPTION	AMOUNT
	Public Safety	
01-160-5000	Salaries	\$ 1,152,300
01-160-5002	Salaries - Police Grants	40,000
01-160-5003	Court Time	13,000
01-160-5010	Social Security	91,000
01-160-5011	Pension	347,000
01-160-5012	Workers Comp	72,000
01-160-5013	Insurance - Health	259,700
01-160-5015	Contribution - 457	7,500
01-160-5100	Insurance - Auto	9,600
01-160-5102	Insurance - Gen Liab	1,300
01-160-5103	Insurance - Police Professional	12,000
01-160-5105	Insurance - Property	6,900
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	30,000
01-160-5401	Auto Expense	18,000
01-160-5420	Fleet Lease	61,000
01-160-5502	Jail and Office Maintenance	4,000
01-160-5550	Utilities - Public Safety	10,000
01-160-5851	Fire Dept Appropriation	269,525
	Total Public Safety	\$ 2,567,525
	Public Works - Street	
01-170-5000	Salaries	\$ 340,000
01-170-5010	Social Security	26,000
01-170-5011	Pension	40,800
01-170-5012	Workers Comp	18,000
01-170-5013	Insurance - Health	99,300
01-170-5015	Contribution - 457	1,500
01-170-5018	Unemployment	200
01-170-5100	Insurance - Auto	11,500
01-170-5102	Insurance - Gen Liab	600
01-170-5105	Insurance - Property	12,900
01-170-5150	Training	5,000

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

ACCOUNT	DESCRIPTION	AMOUNT
01-170-5170	Uniforms	8,000
01-170-5180	Safety Equipment	7,000
01-170-5191	Communications	15,000
01-170-5210	Office Supplies	1,500
01-170-5400	Gas, Oil, Grease	30,000
01-170-5420	Fleet Lease	51,000
01-170-5550	Utilities - Building	7,000
01-170-5711	Salt & Abrasives	150,000
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	136,000
01-170-5716	Street Shop Equipment	70,000
01-170-5717	Street Lighting Repairs	48,500
01-170-5800	Capital Outlay	596,000
01-170-5861	Street Paving	150,000
01-170-5865	Parking Lot Maintenance	42,500
	Total Public Works - Street	<u>\$ 2,103,300</u>
Recreation		
01-180-5000	Salaries	\$ 305,000
01-180-5010	Social Security	23,200
01-180-5011	Pension	33,100
01-180-5012	Workers Comp	16,100
01-180-5013	Insurance - Health	91,700
01-180-5015	Contribution - 457	1,750
01-180-5100	Insurance - Auto	2,900
01-180-5102	Insurance - Gen Liab	600
01-180-5105	Insurance - Property	17,600
01-180-5150	Training	300
01-180-5160	Travel	750
01-180-5170	Uniforms	5,000
01-180-5181	Safety Equipment	500
01-180-5400	Gas, Oil, Grease	10,000
01-180-5420	Fleet Lease	23,000
01-180-5503	Armory Expense - Gym	9,000
01-180-5504	Community Center	18,000
01-180-5510	City Place	13,000
01-180-5550	Utilities	9,000
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	55,000
	Total General Recreation	<u>\$ 746,000</u>
	Recreation-Pool	
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	39,000
	Total Pool	<u>\$ 120,500</u>
	Recreation - Day Camp	
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>\$ 894,650</u>
	Total Corporate Fund Expenses	<u><u>\$ 9,563,275</u></u>
	Corporate Fund Net Income (Loss)	<u><u>\$ -</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	\$ 1,623,750
02-000-4001	Interest Earned - Water	3,600
02-000-4315	Proceeds from Fund Balance	180,000
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	\$ 1,844,450
Water Fund Expenses		
Water - Administration		
02-190-5000	Salaries	\$ 73,000
02-190-5010	Social Security	5,500
02-190-5011	Pension	8,700
02-190-5012	Workers Comp	1,300
02-190-5013	Insurance - Health	15,300
02-190-5015	Contribution - 457	850
02-190-5313	Collection Expense	2,200
02-190-5370	FMHA Bond	900
02-190-5600	Corporate Overhead	126,300
	Total Water Administration	\$ 234,050
Water - Filtration		
02-192-5102	Insurance - Gen Liab	\$ 1,400
02-192-5105	Insurance - Property	25,400
02-192-5106	Insurance - Boiler & Machinery	10,800
02-192-5521	Pumping System Expense	95,000
02-192-5522	Purification Plant Maintenance	50,000
02-192-5710	Filtration Contract Payment	620,000
	Total Water Filtration	\$ 802,600
Water - Supply		
02-194-5000	Salaries	\$ 34,500
02-194-5010	Social Security	2,600
02-194-5011	Pension	4,100
02-194-5012	Workers Comp	1,700
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
	Total Water Supply	\$ 103,000

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

ACCOUNT	DESCRIPTION	AMOUNT
	Water - Distribution	
02-196-5000	Salaries	\$ 273,000
02-196-5010	Social Security	20,800
02-196-5011	Pension	27,000
02-196-5012	Workers Comp	13,300
02-196-5013	Insurance - Health	76,400
02-196-5015	Contribution - 457	1,000
02-196-5100	Insurance - Auto	4,600
02-196-5102	Insurance - Gen Liab	1,400
02-196-5105	Insurance - Property	6,400
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	17,000
02-196-5420	Fleet Lease	33,000
02-196-5505	Crestview Pumping Station Expense	12,500
02-196-5550	Utilities - Water Distribution	5,000
02-196-5700	Distribution Expense	61,800
02-196-5701	Distribution Pipe Expense	11,000
02-196-5702	Equipment Maintenance	8,000
02-196-5703	Fire Hydrants Expense	5,000
02-196-5704	Transmission Mains Expense	80,000
02-196-5740	Meters Expense	20,000
	Total Water Distribution	<u>\$ 704,800</u>
	Total Water Fund Expenses	<u><u>\$ 1,844,450</u></u>
	Total Water Fund Net Income (Loss)	<u><u>\$ -</u></u>

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

ACCOUNT	DESCRIPTION	AMOUNT
	<u>Sewer Fund Operating Revenues</u>	
03-000-4000	Sewer Charges	\$ 1,799,000
03-000-4001	Interest Earned - Sewer	4,275
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	\$ 1,854,275
	<u>Sewer Operating Expenses</u>	
	<u>Sewer - Administration</u>	
03-210-5000	Salaries	\$ 73,000
03-210-5010	Social Security	5,500
03-210-5011	Pension	8,700
03-210-5012	Workers Comp	1,300
03-210-5013	Insurance - Health	15,300
03-210-5015	Contribution - 457	850
03-210-5313	Collection Expense	2,700
	Total Sewer Administration	\$ 107,350
	<u>Sewer - Operating</u>	
03-211-5000	Salaries	\$ 202,000
03-211-5010	Social Security	15,300
03-211-5011	Pension	28,400
03-211-5012	Workers Comp	11,000
03-211-5013	Insurance - Health	53,500
03-211-5015	Contribution - 457	1,800
03-211-5100	Insurance - Auto	1,700
03-211-5102	Insurance - Gen Liab	750
03-211-5105	Insurance - Property	9,000
03-211-5150	Training	1,000
03-211-5170	Uniforms	3,000
03-211-5180	Safety Equipment	1,000
03-211-5191	Communications	2,400
03-211-5400	Gas, Oil, Grease	10,000
03-211-5420	Fleet Lease	21,000
03-211-5520	Pumping Station Maintenance	6,000
03-211-5600	Corporate Overhead	242,300
03-211-5761	Sanitary Commission Charges	1,216,000
03-211-5762	Sanitary Comm-Transmission Projects	11,800
03-211-5763	Sewer Operating Expense	50,000
03-211-5764	Sewer Pumping Expense	9,000
03-211-5805	Capital Outlay - Sewer Projects	50,000
	Total Sewer Operating	\$ 1,946,950

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

ACCOUNT	DESCRIPTION	AMOUNT
	Total Sewer Operating Expenses	\$ 2,054,300
	Sewer Operating Net Income (Loss)	\$ (200,025)
	CSO Revenue	
03-220-4520	CSO Surcharge Revenue	\$ 401,000
03-220-4521	Interest Earned - CSO Surcharge	1,800
03-220-4317	Special Revenue	150,000
03-220-4530	Project Reimbursements	1,489,000
03-200-4540	Proceeds of Debt	952,000
	Total CSO Revenue	\$ 2,993,800
	CSO Expenses	
03-220-5391	Interest Expense	\$ 3,025
03-220-5392	Debt Redemption	23,750
03-220-5800	Capital Outlay	2,767,000
	Total CSO Expense	\$ 2,793,775
	CSO Net Income (Loss)	\$ 200,025
	Sewer Fund Net Income (Loss)	\$ -
	Water Surcharge Fund Revenue	
04-000-4000	Water Tap Surcharge	\$ 652,000
04-000-4001	Interest Earned - Surcharge	3,000
04-000-4405	Project Reimbursements	120,000
04-000-4600	Interest Income	40,000
	Total Water Surcharge Revenue	\$ 815,000
	Water Surcharge Fund Expenses	
04-200-5313	Collection Expense	\$ 2,200
04-200-5391	Interest Expense	42,425
04-200-5392	Debt Redemption	421,675
04-200-5800	Capital Outlay	172,000
04-200-5802	Capital Repairs	45,000
	Total Water Surcharge Expense	\$ 683,300
	Water Surcharge Net Income (Loss)	\$ 131,700

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

ACCOUNT	DESCRIPTION	AMOUNT
	<u>Garbage Fund Revenues</u>	
05-000-4000	Trash & Garbage Charges	\$ 534,600
05-000-4104	Interest Earned - Garbage	3,000
05-000-4404	Sundry Sales	1,950
05-000-4600	Interest Income	3,500
	Total Garbage Revenue	<u>\$ 543,050</u>
	<u>Garbage Fund Expenses</u>	
	<u>Garbage Fund - Administration</u>	
05-230-5000	Salaries	\$ 55,000
05-230-5010	Social Security	4,100
05-230-5011	Pension	6,400
05-230-5012	Workers Comp	800
05-230-5013	Insurance - Health	12,200
05-230-5015	Contribution - 457	850
05-230-5313	Collection Expense	750
	Total Garbage Administration	<u>\$ 80,100</u>
	<u>Garbage Operating</u>	
05-232-5000	Salaries	\$ 91,000
05-232-5010	Social Security	6,900
05-232-5011	Pension	10,900
05-232-5012	Workers Comp	4,400
05-232-5013	Insurance - Health	34,400
05-232-5015	Contribution - 457	750
05-232-5100	Insurance - Auto	2,600
05-232-5102	Insurance - Gen Liab	400
05-232-5105	Insurance - Property	5,900
05-232-5170	Uniforms	3,000
05-232-5180	Safety Equipment	1,000
05-232-5210	Office Supplies	1,000
05-232-5400	Gas, Oil, Grease	14,000
05-232-5600	Corporate Overhead	24,500
05-232-5770	Ash Dumpster	8,500
05-232-5771	Bulk Cleanup Expense	10,000
05-232-5772	Landfill Charges	130,000
05-232-5773	Sanitation Operating Expense	60,000
05-232-5774	Yard Waste Composting	1,500
	Total Garbage Operating	<u>\$ 410,750</u>
	Total Garbage Expenses	<u>\$ 490,850</u>
	Garbage Net Income (Loss)	<u>\$ 52,200</u>