



Department Detail - Adopted

Prepared by the Budget Department

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Manager of Budget

Member of the Government Finance Officers Association
Of the United States and Canada

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The City of Frederick
Working Budget Report
2027, Working, Details, FY 2027 Mayor's Budget Adopted
From Account: To Account:
Run Date: 06/18/2026 User: tbaugher
Report by: Fund, Dept/Div

Segments/Accounts	Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
REVENUE								
001 : General Fund								
0000 : NA								
001-0000-000-3010000 : Beginning Fund Balance / Unencumbered	39,165,511	32,766,101	6,399,410	16	0	0	0	0
Type	Narrative	Amount						
ONE-TIME	Use of Fund Balance - Rainy Day Fund	17,261,261						
ONE-TIME	Use of Fund Balance - CIP	12,930,481						
ONE-TIME	Use of Fund Balance - Rental Licensing Program	1,334,106						
ONE-TIME	Use of Fund Balance - Cap Equipment	5,462,147						
ONE-TIME	Use of Fund Balance - Parks In Lieu	2,052,516						
ONE-TIME	Use of Fund Balance - School Mitigation	125,000						
		39,165,511						
001-0000-000-3110110 : Property Taxes / Real Estate	96,113,774	92,696,667	3,417,107	3	89,202,092	84,624,033	75,880,542	67,130,034
001-0000-000-3110195 : Property Taxes / Tax Credits	-635,409	-304,494	-330,915	52	-593,841	-276,361	-313,035	-318,161
001-0000-000-3110196 : Property Taxes / Additions	48,283	45,124	3,159	6	25,227	41,284	46,299	23,300
001-0000-000-3110197 : Property Taxes / Real Estate Tax Abatements	-34,909	-863	-34,046	97	-620	-32,625	-4,917	-2,550
001-0000-000-3110198 : Property Taxes / Discount Allowance	-627,447	-613,660	-13,787	2	-586,443	-556,694	-504,429	-448,064
001-0000-000-3110199 : Property Taxes / Interest/Penalty	755,075	616,053	139,022	18	775,652	705,678	645,400	552,525
001-0000-000-3110201 : Property Taxes / Utilities & RR	1,324,863	1,337,654	-12,791	-1	0	1,352,664	1,364,407	1,370,980
001-0000-000-3110202 : Property Taxes / Domestic Corp	0	0	0	0	0	0	25,940	72,860
001-0000-000-3110203 : Property Taxes / Foreign Corp	0	0	0	0	0	0	29,081	69,190
001-0000-000-3110204 : Property Taxes / Unincorporated	0	0	0	0	0	0	1,617	4,030
001-0000-000-3110205 : Property Taxes / Domestic LLC	0	0	0	0	0	0	24,866	52,125
001-0000-000-3110206 : Property Taxes / Foreign LLC	0	0	0	0	0	0	201,402	74,476
001-0000-000-3110207 : Property Taxes / Domestic LLP	0	0	0	0	0	0	33	149
001-0000-000-3110208 : Property Taxes / Domestic LP	0	0	0	0	0	0	8	38
001-0000-000-3110209 : Property Taxes / Foreign LP	0	0	0	0	0	0	3,512	17,719
001-0000-000-3110295 : Tax Credits / Personal Property Tax	0	0	0	0	0	0	0	-10,618

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001-0000-000-3110296 : Personal Prop. Tax Additions	0	0	0	0	195,230	137,286	233,179	294,007
001-0000-000-3110297 : Property Taxes / Abatements	0	0	0	0	0	-122,103	-214,677	-417,497
001-0000-000-3110298 : Personal Prop. Tax Discounts	0	0	0	0	0	-13,544	-14,867	-15,466
001-0000-000-3110299 : Personal Prop. Tax Interest/Penalty	0	0	0	0	407	7,311	5,334	2,021
001-0000-000-3120101 : Other Than Assessed Value / PILOT - Privately Owne	311,265	311,265	0	0	287,443	388,026	233,292	183,178
001-0000-000-3130101 : Incremental Real Estate / 1999 TIF Bond	0	0	0	0	0	0	0	1,228,066
001-0000-000-3150001 : Income Taxes / Personal Income Taxes	18,790,088	15,663,939	3,126,149	16	12,407,784	17,210,192	15,207,708	14,417,930
001-0000-000-3160001 : Business Taxes / Admissions & Amusements	600,000	670,000	-70,000	-12	541,145	608,269	686,309	660,064
001-0000-000-3160002 : Business Taxes / Gross Receipts	28,000	28,000	0	0	13,565	25,615	25,187	27,339
001-0000-000-3160004 : Business Tax / Cannabis	15,000	15,000	0	0	16,546	25,602	14,548	0
001-0000-000-3210002 : Business Licenses/Permits / Traders Licenses	150,000	150,000	0	0	133,988	154,729	163,625	157,027
001-0000-000-3230001 : Communications / Cable Television	750,000	800,000	-50,000	-7	549,120	799,661	887,162	1,006,720
001-0000-000-3370301 : Frederick County / Financial Corporation	43,210	43,210	0	0	43,210	43,210	43,210	43,210
001-0000-000-3390301 : Housing Authority / Payment In Lieu of Taxes	0	40,000	-40,000	-100	0	0	0	49,851
001-0000-000-3610001 : Interest Earnings / Investment Interest	3,752,395	1,000,000	2,752,395	73	4,653,472	5,271,096	5,506,655	2,649,608
001-0000-000-3610002 : Interest Earnings / Other Interest	2,700	2,700	0	0	-6,750	99,267	2,700	2,700
001-0000-000-3630002 : School Construction Fee (Sec. 4-17.1)	0	0	0	0	257,503	552,642	1,077,085	1,675,341
001-0000-000-3640001 : Commissions / 1854 Print Sales	0	0	0	0	15	15	0	60
001-0000-000-3690001 : Miscellaneous / Other Misc. Receipts	100	100	0	0	40	79	79	277
001-0000-000-3690002 : Miscellaneous / Discounts Earned	500	500	0	0	343	499	528	655
001-0000-000-3910002 : General Long-Term Oblig. / Debt Issue Premium	0	0	0	0	0	0	217,634	0
001-0000-000-3920106 : Inter-Fund Transfers / Transfer from H.C.D.	30,000	30,000	0	0	0	17,000	30,000	28,000
001-0000-000-3920602 : Inter-Fund Transfers / Transfer from Water/Sewer	2,150,000	2,150,000	0	0	0	2,150,000	2,150,000	2,150,000
001-0000-000-3920605 : Inter-Fund Transfers / Transfer from Parking	235,000	235,000	0	0	0	235,000	235,000	235,000

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001-0000-000-3920607 : Inter-Fund Transfers / Transfer from Storm Water	150,000	150,000	0	0	0	150,000	150,000	150,000
SubTotal : 0000 : NA	-163,117,999	-147,832,296	-15,285,703	9	-107,915,128	-113,597,831	-104,040,417	-93,116,124
SubTotal : 001 : General Fund	-163,117,999	-147,832,296	-15,285,703	9	-107,915,128	-113,597,831	-104,040,417	-93,116,124
SubTotal : REVENUE	-163,117,999	-147,832,296	-15,285,703	9	-107,915,128	-113,597,831	-104,040,417	-93,116,124
 Grand Total	 -163,117,999	 -147,832,296	 -15,285,703	 9	 -107,915,128	 -113,597,831	 -104,040,417	 -93,116,124

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EXPENSE								
001 : General Fund								
1101 : City Council								
001-1101-111-5121100 : Productive Time	317,081	148,281	168,800	53	87,214	0	0	0
001-1101-111-5121200 : Vacation	0	0	0	0	2,645	267	0	0
001-1101-111-5121300 : Sick	0	0	0	0	1,555	0	0	0
001-1101-111-5121400 : Holiday	0	0	0	0	3,976	0	0	0
001-1101-111-5121500 : Other Leave	0	0	0	0	267	0	0	0
001-1101-111-5141300 : Premium Overtime	0	0	0	0	553	0	0	0
001-1101-111-5150000 : Salaries - Perm Part Time	277,243	220,208	57,035	20	207,629	610	0	0
001-1101-111-5210000 : Workmen's Compensation	6,170	5,881	289	4	6,625	0	0	0
001-1101-111-5221100 : Social Security	36,846	22,845	14,001	37	18,062	51	0	0
001-1101-111-5221200 : Medicare	8,615	5,345	3,270	37	4,224	12	0	0
001-1101-111-5264100 : Retirees >= 65	0	0	0	0	1,604	0	0	0
001-1101-111-5266100 : CIGNA	126,067	232,126	-106,059	-85	66,059	0	0	0
001-1101-111-5266500 : OPEB Retirement Health Savings Plan	7,500	10,000	-2,500	-34	2,500	0	0	0
001-1101-111-5267200 : Aetna Dental -Emp	2,945	5,071	-2,126	-73	1,845	0	0	0
001-1101-111-5267900 : Vision - Emp	873	981	-108	-13	385	0	0	0
001-1101-111-5268100 : Disability	1,631	854	777	47	765	0	0	0
001-1101-111-5269100 : Life	0	0	0	0	744	0	0	0
001-1101-111-5282500 : Retirement / 25 Year Plan	17,849	0	17,849	100	0	0	0	0
001-1101-111-5291300 : Other	2,688	0	2,688	100	1,391	0	0	0
001-1101-111-5310100 : General Supplies	8,500	29,000	-20,500	-242	24,965	0	0	0
Type	Narrative		Amount					
RECURRING	General office supplies		5,000					
ONE-TIME	New Employee Setup (Policy Analyst)		3,500					
			8,500					

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001-1101-111-5310300 : Clothing/Uniforms			2,750	2,750	0	0	0	0	0	0
Type	Narrative		Amount							
RECURRING	City branded apparel for Council and staff		2,750							
			2,750							
001-1101-111-5410000 : Professional Services			53,000	3,000	50,000	94	1,139	0	0	0
Type	Narrative		Amount							
RECURRING	Stipends for interns		3,000							
RECURRING	Ombudsperson Services		50,000							
			53,000							
001-1101-111-5610100 : Telephone			10,000	10,000	0	0	2,558	0	0	0
001-1101-111-5620100 : Transportation			0	0	0	0	1,662	0	0	0
001-1101-111-5621100 : Dues/Registration Fees			45,000	45,000	0	0	6,951	0	0	0
Type	Narrative		Amount							
RECURRING	Conference and meeting registration fees for Council and staff		45,000							
			45,000							
001-1101-111-5622100 : Lodging			26,500	26,500	0	0	6,946	0	0	0
Type	Narrative		Amount							
RECURRING	Lodging for out of town conferences for Council and staff		26,500							
			26,500							
001-1101-111-5623100 : Meals/Food			5,000	5,000	0	0	2,578	0	0	0
Type	Narrative		Amount							
RECURRING	Per diem for out of town travel		5,000							
			5,000							
001-1101-111-5630000 : Advertising			1,000	1,000	0	0	0	0	0	0
Type	Narrative		Amount							
RECURRING	Misc advertising for public notice requirements or other public meetings		1,000							
			1,000							
001-1101-111-5650000 : Insurance			30,121	27,355	2,766	9	3,764	0	0	0
001-1101-111-5660000 : Donations			763,000	0	763,000	100	0	0	0	0
Type	Narrative		Amount							
ONE-TIME	AACF Community Health Clinic		100,000							
ONE-TIME	Family Connects		150,000							
ONE-TIME	AACF Parent Cooperative		163,000							
ONE-TIME	Heritage Frederick Community Perservation		100,000							
ONE-TIME	Centro Hispano		25,000							
ONE-TIME	FCPS		75,000							
ONE-TIME	Dolly Parton Imagination Library		50,000							
ONE-TIME	Golden Mile Alliance		100,000							
			763,000							

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SubTotal : 1101 : City Council	1,750,379	801,197	949,182	54	458,606	940	0	0
SubTotal : 001 : General Fund	1,750,379	801,197	949,182	54	458,606	940	0	0
SubTotal : EXPENSE	1,750,379	801,197	949,182	54	458,606	940	0	0
Grand Total	1,750,379	801,197	949,182	54	458,606	940	0	0

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REVENUE								
001 : General Fund								
1111 : Mayor's Office								
001-1111-000-3930001 : Capital Asset Disposition / Sale of Gen. Cap. Asse	0	0	0	0	0	0	1,920	10,350
001-1111-121-3312100 : Federal Grants - Project	0	0	0	0	0	0	199,679	0
001-1111-121-3400005 : Merchandising Sales	0	0	0	0	0	11	92	221
001-1111-121-3690001 : Miscellaneous / Other Misc. Receipts	100	100	0	0	0	172	6,048	120
001-1111-121-3690002 : Miscellaneous / Discounts Earned	0	0	0	0	0	0	0	852
SubTotal : 1111 : Mayor's Office	-100	-100	0	0	0	-183	-207,739	-11,543
SubTotal : 001 : General Fund	-100	-100	0	0	0	-183	-207,739	-11,543
SubTotal : REVENUE	-100	-100	0	0	0	-183	-207,739	-11,543
EXPENSE								
001 : General Fund								
1111 : Mayor's Office								
001-1111-111-5310100 : Supplies / General Supplies	7,500	7,500	0	0	0	163	0	361
001-1111-121-5121100 : Salaries - Full Time / Productive Time	675,308	641,284	34,024	5	488,347	472,234	449,735	475,674
001-1111-121-5121200 : Salaries - Full Time / Vacation	0	0	0	0	9,778	13,848	8,451	10,606
001-1111-121-5121300 : Salaries - Full Time / Sick	0	0	0	0	21,352	19,749	16,342	14,989
001-1111-121-5121400 : Salaries - Full Time / Holiday	0	0	0	0	20,290	20,179	18,751	19,699
001-1111-121-5121500 : Salaries - Full Time / Other Leave	0	0	0	0	5,374	8,180	5,020	8,001
001-1111-121-5141300 : Overtime / Premium Overtime	0	0	0	0	3,299	3,181	763	389
001-1111-121-5150000 : Executive/Legislative / Salaries - Perm Part Time	0	0	0	0	0	156,451	152,415	147,682
001-1111-121-5210000 : Executive/Legislative / Workmen's Compensation	2,262	2,149	113	4	2,428	4,330	3,637	3,549
001-1111-121-5221100 : FICA / Social Security	41,531	39,761	1,770	4	33,715	41,215	38,850	39,438

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001-1111-121-5221200 : FICA / Medicare			9,791	9,298	493	5	7,885	9,639	9,086	9,223
001-1111-121-5261100 : Health Insurance / Optimum			0	0	0	0	0	120	0	0
001-1111-121-5264100 : Health Insurance / Retirees >= 65			21,756	11,201	10,555	48	16,212	10,692	10,943	21,931
001-1111-121-5266100 : Health Insurance / CIGNA			171,801	106,971	64,830	37	93,924	150,405	146,069	129,820
001-1111-121-5266200 : Health Insurance / CIGNA - Retirees			13,579	13,057	522	3	13,057	13,376	14,250	12,059
001-1111-121-5266300 : Health Insurance / OPEB Payment			47,477	47,477	0	0	47,477	47,477	47,477	47,477
001-1111-121-5266500 : OPEB Retirement Health Savings Plan			15,000	10,000	5,000	33	10,833	10,000	9,583	8,490
001-1111-121-5267200 : Health Insurance / Aetna Dental -Emp			7,283	4,490	2,793	38	3,469	5,499	4,977	-1
001-1111-121-5267900 : Vision - Emp			1,549	1,217	332	21	746	1,050	1,108	-1
001-1111-121-5268100 : Health Insurance / Disability			2,007	1,761	246	12	1,510	2,111	2,219	1,412
001-1111-121-5269100 : Health Insurance / Life			2,525	2,525	0	0	2,062	2,547	2,417	1,510
001-1111-121-5270000 : Executive/Legislative / Unemployment			0	0	0	0	0	77	0	0
001-1111-121-5282500 : Retirement / 25 Year Plan			59,822	91,946	-32,124	-54	91,946	40,163	36,619	35,233
001-1111-121-5283000 : Retirement / 30 Year Plan			52,630	49,275	3,355	6	49,275	42,704	37,892	37,300
001-1111-121-5284000 : Retirement / Supplement Savings Fees			0	113	-113	-100	82	81	221	171
001-1111-121-5291100 : Misc Benefits / Tuition			0	0	0	0	5,528	0	0	0
001-1111-121-5291300 : Misc Benefits / Other			5,376	5,256	120	2	1,177	3,274	3,686	3,201
001-1111-121-5310100 : Supplies / General Supplies			47,000	62,000	-15,000	-32	29,039	30,803	41,486	19,226
Type	Narrative	Amount								
RECURRING	Office supplies	30,000								
RECURRING	Newspaper Subscription	1,000								
RECURRING	Web-based survey development	1,000								
RECURRING	Commissioner Appreciation Event - Move to Clerks	3,000								
RECURRING	Holiday Card	3,000								
RECURRING	State of the City	6,000								
RECURRING	Legislative Breakfast	500								
RECURRING	National Night Out - Move to Public Affairs	2,500								
		47,000								
001-1111-121-5310300 : Supplies / Clothing/Uniforms			1,000	1,000	0	0	274	635	409	0
Type	Narrative	Amount								
RECURRING	City branded staff apparel	1,000								
		1,000								
001-1111-121-5310600 : Supplies / Motor Vehicles			1,000	1,000	0	0	320	99	322	434
001-1111-121-5330100 : Energy / Fuel & Oil			2,000	2,000	0	0	1,463	1,902	1,263	998

Segments/Accounts			Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
001-1111-121-5410000 : Executive/Legislative / Professional Services			215,100	162,396	52,704	24	203,136	127,710	159,528	115,422
Type	Narrative	Amount								
RECURRING	Federal grant consultant	81,600								
RECURRING	Legislative services	75,000								
RECURRING	US Conference of Mayors	9,500								
ONE-TIME	Legislative Services - City Council	49,000								
		215,100								
001-1111-121-5520100 : Repair and Maint. Service / General Repair/Maint.			0	250	-250	-100	0	0	211,179	0
001-1111-121-5520101 : Motor Vehicle Repairs and Maint. Service			0	0	0	0	725	711	0	0
001-1111-121-5540100 : Rentals / Land and Buildings			0	0	0	0	210	2,795	1,648	200
001-1111-121-5540200 : Rentals / Equipment and Vehicles			43,200	43,200	0	0	0	2,350	0	467
001-1111-121-5570000 : Executive/Legislative / Licenses/Permits			0	0	0	0	91	513	759	492
001-1111-121-5610100 : Communications / Telephone			13,155	13,155	0	0	16,623	17,931	16,906	13,348
Type	Narrative	Amount								
RECURRING	Cell phone service	3,500								
RECURRING	Frederick County Voice/Landline service	4,880								
RECURRING	I-Pad service	4,775								
		13,155								
001-1111-121-5610200 : Communications / Postage			200	200	0	0	51	63	21	40
Type	Narrative	Amount								
RECURRING	Mailings (fed ex, returns, etc.)	200								
		200								
001-1111-121-5620100 : Travel / Transportation			15,000	10,000	5,000	33	8,351	9,307	14,154	1,773
Type	Narrative	Amount								
RECURRING	Mayors Office Mileage to attend meetings using personal vehicles	15,000								
		15,000								
001-1111-121-5621100 : Travel / Dues/Registration Fees			202,262	193,949	8,313	4	173,017	151,677	143,517	127,248
Type	Narrative	Amount								
RECURRING	WASHCOG Dues	108,937								
RECURRING	MML Dues (State,County,Public Works)	45,100								
RECURRING	Maryland Mayor's Association Dues	100								
RECURRING	Arbor Day Dues	25								
RECURRING	Tree City Dues	25								
RECURRING	MML Fall Conference Registration	2,500								
RECURRING	Maryland Mayor's Conference Registration	200								
RECURRING	MML Frederick County Chapter Legislative Dinner Registration and annual chapter dues	750								

Segments/Accounts			Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
RECURRING	MML Conference Booth Registration			1,400						
RECURRING	MML Summer Conference Registration			5,000						
RECURRING	Chamber of Commerce Legislative Breakfast Registration			70						
RECURRING	Chamber of Commerce Public Safety Awards Breakfast Registration			95						
RECURRING	MML Legislative Reception Sponsorship			1,000						
RECURRING	MML Summer Conference Sponsorship			1,000						
RECURRING	Misc Dues and Conferences			25,000						
RECURRING	NLC Membership			6,410						
RECURRING	MEDA Annual Conference Registration			4,650						
				202,262						
001-1111-121-5622100 : Travel / Lodging			30,000	20,000	10,000	33	28,261	26,638	31,716	5,138
Type	Narrative			Amount						
RECURRING	Misc Conferences			30,000						
				30,000						
001-1111-121-5623100 : Travel / Meals/Food			7,500	5,000	2,500	33	888	5,431	3,294	382
001-1111-121-5630000 : Executive/Legislative / Advertising			7,500	7,500	0	0	-814	0	1,245	225
Type	Narrative			Amount						
RECURRING	Maryland General Assembly Advocacy			7,500						
				7,500						
001-1111-121-5640000 : Executive/Legislative / Printing & Binding			300	300	0	0	0	0	0	0
001-1111-121-5650000 : Executive/Legislative / Insurance			17,536	17,101	435	2	16,519	8,819	7,699	7,129
001-1111-121-5660000 : Executive/Legislative / Donations			0	0	0	0	3,780	0	0	0
001-1111-121-5740100 : Machinery & Equipment / Vehicles			0	0	0	0	0	0	34,455	44,274
SubTotal : 1111 : Mayor's Office			1,739,950	1,584,332	155,618	8	1,411,700	1,466,129	1,690,112	1,365,009
SubTotal : 001 : General Fund			1,739,950	1,584,332	155,618	8	1,411,700	1,466,129	1,690,112	1,365,009
SubTotal : EXPENSE			1,739,950	1,584,332	155,618	8	1,411,700	1,466,129	1,690,112	1,365,009
Grand Total			1,739,850	1,584,232	155,618	8	1,411,700	1,465,946	1,482,373	1,353,466

The City of Frederick
Working Budget Report
2027, Working, Details, FY 2027 Mayor's Budget Adopted
From Account: To Account:
Run Date: 06/18/2026 User: tbaugher
Report by: Fund, Dept/Div

Segments/Accounts	Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
EXPENSE								
001 : General Fund								
1112 : Equity & Inclusion								
001-1112-122-5121100 : Productive Time	106,121	182,707	-76,586	-73	151,580	153,352	118,862	104,939
001-1112-122-5121200 : Vacation	0	0	0	0	7,316	3,505	3,476	7,605
001-1112-122-5121300 : Sick	0	0	0	0	4,871	5,073	3,868	10,259
001-1112-122-5121400 : Holiday	0	0	0	0	8,157	8,562	6,605	6,389
001-1112-122-5121500 : Other Leave	0	0	0	0	1,394	2,571	706	589
001-1112-122-5141300 : Premium Overtime	0	0	0	0	0	0	27	0
001-1112-122-5150000 : Salaries - Perm Part Time	0	0	0	0	0	5,364	0	0
001-1112-122-5210000 : Workmen's Compensation	2,700	2,571	129	4	2,898	2,626	281	289
001-1112-122-5221100 : Social Security	6,580	11,328	-4,748	-73	10,343	10,574	7,867	7,675
001-1112-122-5221200 : Medicare	1,539	2,649	-1,110	-73	2,419	2,473	1,840	1,795
001-1112-122-5266100 : CIGNA	22,485	47,050	-24,565	-110	46,941	45,806	29,600	10,381
001-1112-122-5266500 : OPEB Retirement Health Savings Plan	2,500	5,000	-2,500	-100	14,925	-4,925	3,125	4,167
001-1112-122-5267200 : Aetna Dental -Emp	2,459	2,337	122	4	2,029	1,938	752	0
001-1112-122-5267900 : Vision - Emp	202	593	-391	-194	495	491	287	5
001-1112-122-5268100 : Disability	297	543	-246	-83	502	524	360	340
001-1112-122-5269100 : Life	300	300	0	0	481	497	294	150
001-1112-122-5283000 : Retirement / 30 Year Plan	15,908	13,175	2,733	17	13,175	11,131	9,877	9,723
001-1112-122-5291100 : Misc Benefits / Tuition	0	0	0	0	0	2,034	0	0
001-1112-122-5291300 : Other	1,344	2,688	-1,344	-100	2,354	2,764	1,455	0
001-1112-122-5310100 : General Supplies	9,150	4,150	5,000	54	4,110	6,479	9,174	4,401
Type	Narrative		Amount					
RECURRING	Office Supplies		1,500					
RECURRING	Event/Meeting Supplies		2,500					
RECURRING	City Branded Apparel		150					
RECURRING	Affinity Groups Budgets		5,000					

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			9,150						
001-1112-122-5310300 : Clothing/Uniforms		0	0	0	0	22	34	29	0
001-1112-122-5410000 : Professional Services		60,000	60,000	0	0	30,774	49,795	27,427	37,451
Type	Narrative		Amount						
RECURRING	DEI consultants, speakers, and training		60,000						
			60,000						
001-1112-122-5540100 : Rentals - Land and Buildings		0	0	0	0	1,430	1,920	240	0
001-1112-122-5570000 : Licenses/Permits		0	0	0	0	0	205	253	180
001-1112-122-5610100 : Telephone		2,000	480	1,520	76	1,813	1,753	1,035	450
Type	Narrative		Amount						
RECURRING	city cell phone		500						
RECURRING	Landlines		1,500						
			2,000						
001-1112-122-5620100 : Transportation		3,750	3,750	0	0	1,887	1,688	497	597
Type	Narrative		Amount						
RECURRING	Conference Travel for Department Staff		3,750						
			3,750						
001-1112-122-5621100 : Dues/Registration Fees		8,000	8,000	0	0	3,610	6,165	4,165	1,254
Type	Narrative		Amount						
RECURRING	Professional Membership for Department Staff		2,000						
RECURRING	Conference Registrations for Department Staff		4,000						
RECURRING	Training Registrations for Department Staff		1,000						
RECURRING	City's GARE Membership		1,000						
			8,000						
001-1112-122-5622100 : Travel / Lodging		3,500	3,500	0	0	4,611	6,017	5,338	3,044
Type	Narrative		Amount						
RECURRING	Conference Lodging for Department Staff		3,500						
			3,500						
001-1112-122-5623100 : Meals/Food		1,200	1,200	0	0	963	660	0	66
Type	Narrative		Amount						
RECURRING	Conference meals		1,200						
			1,200						
001-1112-122-5640000 : Printing & Binding		1,500	1,500	0	0	0	0	1,893	531
Type	Narrative		Amount						
RECURRING	Program materials, flyers, banners		1,500						
			1,500						
001-1112-122-5650000 : Insurance		742	704	38	5	1,244	1,078	964	425
SubTotal : 1112 : Equity & Inclusion		252,277	354,225	-101,948	-41	320,344	330,154	240,297	212,705

Segments/Accounts	Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
SubTotal : 001 : General Fund	252,277	354,225	-101,948	-41	320,344	330,154	240,297	212,705
SubTotal : EXPENSE	252,277	354,225	-101,948	-41	320,344	330,154	240,297	212,705
Grand Total	252,277	354,225	-101,948	-41	320,344	330,154	240,297	212,705

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Segments/Accounts	Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
REVENUE								
001 : General Fund								
1113 : City Clerk								
001-1113-123-3341101 : Other State Grants	0	0	0	0	0	4,000	0	0
001-1113-123-3690001 : Other Misc. Receipts	0	0	0	0	497	0	0	0
SubTotal : 1113 : City Clerk	0	0	0	0	-497	-4,000	0	0
SubTotal : 001 : General Fund	0	0	0	0	-497	-4,000	0	0
SubTotal : REVENUE	0	0	0	0	-497	-4,000	0	0
EXPENSE								
001 : General Fund								
1113 : City Clerk								
001-1113-123-5121100 : Productive Time	192,183	177,252	14,931	7	145,618	137,049	59,403	55,597
001-1113-123-5121200 : Vacation	0	0	0	0	5,559	2,285	3,650	1,384
001-1113-123-5121300 : Sick	0	0	0	0	3,799	2,696	214	982
001-1113-123-5121400 : Holiday	0	0	0	0	7,821	7,512	3,444	3,208
001-1113-123-5121500 : Other Leave	0	0	0	0	2,034	4,208	2,143	3,252
001-1113-123-5141300 : Premium Overtime	3,200	500	2,700	84	373	236	0	255
001-1113-123-5210000 : Workmen's Compensation	1,607	1,529	78	4	1,725	1,560	336	317
001-1113-123-5221100 : Social Security	12,113	11,020	1,093	9	9,944	9,228	4,026	3,662
001-1113-123-5221200 : Medicare	2,833	2,577	256	9	2,326	2,158	942	856
001-1113-123-5266100 : CIGNA	33,291	30,265	3,026	9	29,921	26,636	19,805	17,200
001-1113-123-5266500 : OPEB Retirement Health Savings Plan	2,500	2,500	0	0	2,500	1,667	0	0
001-1113-123-5267200 : Aetna Dental -Emp	1,460	1,378	82	5	1,176	1,033	772	0
001-1113-123-5267900 : Vision - Emp	255	293	-38	-15	241	235	85	0
001-1113-123-5268100 : Disability	537	527	10	1	491	443	220	167

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001-1113-123-5269100 : Life			199	199	0	0	468	399	201	71
001-1113-123-5282500 : Retirement / 25 Year Plan			21,040	16,542	4,498	21	16,542	13,408	12,225	11,762
001-1113-123-5283000 : Retirement / 30 Year Plan			12,758	5,787	6,971	54	5,787	0	0	0
001-1113-123-5291300 : Other			2,688	2,628	60	2	2,247	2,254	1,261	1,164
001-1113-123-5310100 : General Supplies			5,200	2,000	3,200	61	701	4,395	569	680
Type RECURRING Narrative Supplies			Amount 2,000							
Type RECURRING Narrative Board Commission appreciation event			Amount 3,200							
			Amount 5,200							
001-1113-123-5310300 : Clothing/Uniforms			500	400	100	20	0	437	0	0
Type RECURRING Narrative Uniforms			Amount 500							
			Amount 500							
001-1113-123-5410000 : Professional Services			55,000	0	55,000	100	0	0	0	0
Type ONE-TIME Narrative Scanning historical books of ordinances and minutes			Amount 15,000							
Type RECURRING Narrative Commission participation stipend			Amount 10,000							
Type ONE-TIME Narrative Re-codification of the City Charter and Code			Amount 30,000							
			Amount 55,000							
001-1113-123-5520200 : Maintenance Contracts			42,500	40,000	2,500	5	34,672	32,167	27,665	18,000
Type RECURRING Narrative Docusign			Amount 42,500							
			Amount 42,500							
001-1113-123-5570000 : Licenses/Permits			56,150	54,350	1,800	3	35,950	44,407	5,648	5,027
Type RECURRING Narrative Notary Renewal			Amount 150							
Type RECURRING Narrative Adobe License			Amount 700							
Type RECURRING Narrative Sharefile License			Amount 500							
Type RECURRING Narrative Municode (Civic Plus)Charter and Code			Amount 7,000							
Type RECURRING Narrative Granicus Software			Amount 45,000							
Type RECURRING Narrative Municode (civic Plus) Land Management Code			Amount 2,800							
			Amount 56,150							
001-1113-123-5610100 : Telephone			1,080	1,080	0	0	475	706	360	440
001-1113-123-5610200 : Postage			150	150	0	0	51	111	45	0
001-1113-123-5620100 : Transportation			3,000	2,000	1,000	33	0	488	454	0
Type RECURRING Narrative Parking fees, tolls, mileage, airfare			Amount 3,000							
			Amount 3,000							
001-1113-123-5621100 : Dues/Registration Fees			5,950	4,530	1,420	23	1,388	2,457	1,452	740

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	Type	Narrative		Amount						
	RECURRING	Maryland Municipal Clerks Association Dues		150						
	RECURRING	International Institute of Municipal Clerk Membership		400						
	RECURRING	Misc Training Registration Fees		5,400						
				5,950						
001-1113-123-5622100		: Travel / Lodging	6,000	5,000	1,000	16	0	2,159	1,061	0
	Type	Narrative		Amount						
	RECURRING	Lodging for training		6,000						
				6,000						
001-1113-123-5623100		: Meals/Food	1,200	900	300	25	0	513	110	0
	Type	Narrative		Amount						
	RECURRING	Per diem for out of town training		1,200						
				1,200						
001-1113-123-5630000		: Advertising	5,000	5,000	0	0	0	2,592	0	0
001-1113-123-5640000		: Printing & Binding	1,000	1,000	0	0	0	175	0	1,717
001-1113-123-5650000		: Insurance	789	717	72	9	1,268	647	580	0
SubTotal : 1113 : City Clerk			470,183	370,124	100,059	21	313,077	304,261	146,671	126,481
SubTotal : 001 : General Fund			470,183	370,124	100,059	21	313,077	304,261	146,671	126,481
SubTotal : EXPENSE			470,183	370,124	100,059	21	313,077	304,261	146,671	126,481
Grand Total			470,183	370,124	100,059	21	312,580	300,261	146,671	126,481

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EXPENSE								
001 : General Fund								
1114 : Strategic Planning								
001-1114-124-5121100 : Productive Time	0	0	0	0	0	102,963	139,045	0
001-1114-124-5121200 : Vacation	0	0	0	0	0	31,042	11,260	0
001-1114-124-5121300 : Sick	0	0	0	0	0	2,354	2,144	0
001-1114-124-5121400 : Holiday	0	0	0	0	0	8,241	8,415	0
001-1114-124-5121500 : Other Leave	0	0	0	0	0	59,960	1,804	0
001-1114-124-5210000 : Workmen's Compensation	0	0	0	0	0	2,070	369	25
001-1114-124-5221100 : Social Security	0	0	0	0	2,205	10,060	9,677	0
001-1114-124-5221200 : Medicare	0	0	0	0	516	2,353	2,263	0
001-1114-124-5266100 : CIGNA	0	0	0	0	0	23,074	18,065	0
001-1114-124-5266500 : OPEB Retirement Health Savings Plan	0	0	0	0	25,374	-22,874	2,500	0
001-1114-124-5267200 : Aetna Dental -Emp	0	0	0	0	0	934	1,052	0
001-1114-124-5267900 : Vision - Emp	0	0	0	0	0	310	206	0
001-1114-124-5268100 : Disability	0	0	0	0	0	466	280	0
001-1114-124-5269100 : Life	0	0	0	0	0	479	268	0
001-1114-124-5291300 : Other	0	0	0	0	0	1,229	1,261	0
001-1114-124-5310100 : General Supplies	0	0	0	0	0	2,551	3,387	0
001-1114-124-5410000 : Professional Services	0	0	0	0	0	243	0	0
001-1114-124-5570000 : Licenses/Permits	0	0	0	0	0	64	3,638	0
001-1114-124-5610100 : Telephone	0	0	0	0	0	230	0	0
001-1114-124-5610200 : Postage	0	0	0	0	7	1	7	0
001-1114-124-5620100 : Transportation	0	0	0	0	0	515	1,253	0
001-1114-124-5621100 : Dues/Registration Fees	0	0	0	0	-32	2,344	2,807	0
001-1114-124-5622100 : Travel / Lodging	0	0	0	0	0	396	993	0

Segments/Accounts	Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
001-1114-124-5623100 : Meals/Food	0	0	0	0	0	555	0	0
001-1114-124-5650000 : Insurance	0	0	0	0	848	683	612	0
SubTotal : 1114 : Strategic Planning	0	0	0	0	28,918	230,243	211,306	25
SubTotal : 001 : General Fund	0	0	0	0	28,918	230,243	211,306	25
SubTotal : EXPENSE	0	0	0	0	28,918	230,243	211,306	25
Grand Total	0	0	0	0	28,918	230,243	211,306	25

The City of Frederick
Working Budget Report
2027, Working, Details, FY 2027 Mayor's Budget Adopted
From Account: To Account:
Run Date: 06/18/2026 User: tbaugher
Report by: Fund, Dept/Div

Segments/Accounts	Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
EXPENSE								
001 : General Fund								
1115 : Office of Opportunities and Innovation								
001-1115-125-5121100 : Productive Time	386,919	190,554	196,365	50	156,507	68,192	0	0
001-1115-125-5121200 : Vacation	0	0	0	0	2,977	775	0	0
001-1115-125-5121300 : Sick	0	0	0	0	3,707	388	0	0
001-1115-125-5121400 : Holiday	0	0	0	0	8,910	3,876	0	0
001-1115-125-5121500 : Other Leave	0	0	0	0	1,143	809	0	0
001-1115-125-5150000 : Salaries - Perm Part Time	0	25,000	-25,000	-100	64,339	2,650	0	0
001-1115-125-5210000 : Workmen's Compensation	1,787	1,702	85	4	1,918	1,747	0	0
001-1115-125-5221100 : Social Security	23,989	13,365	10,624	44	14,528	4,602	0	0
001-1115-125-5221200 : Medicare	5,611	3,126	2,485	44	3,398	1,076	0	0
001-1115-125-5266100 : CIGNA	25,764	37,251	-11,487	-45	23,644	13,010	0	0
001-1115-125-5266500 : OPEB Retirement Health Savings Plan	5,000	0	5,000	100	4,375	0	0	0
001-1115-125-5267200 : Aetna Dental -Emp	1,185	1,132	53	4	978	612	0	0
001-1115-125-5267900 : Vision - Emp	323	505	-182	-57	312	203	0	0
001-1115-125-5268100 : Disability	571	315	256	44	457	226	0	0
001-1115-125-5269100 : Life	0	0	0	0	442	219	0	0
001-1115-125-5283000 : Retirement / 30 Year Plan	30,353	7,729	22,624	74	7,729	0	0	0
001-1115-125-5291300 : Other	8,064	672	7,392	91	4,708	102	0	0
001-1115-125-5310100 : General Supplies	15,000	1,500	13,500	90	8,250	6,654	0	0
Type	Amount							
RECURRING	5,000							
ONE-TIME	10,000							
	15,000							
001-1115-125-5310300 : Clothing/Uniforms	500	500	0	0	396	0	0	0
001-1115-125-5410000 : Professional Services	219,000	169,000	50,000	22	1,316	1,915	0	0

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Type	Narrative	Amount								
RECURRING	Frederick County Workforce Services - Summer Job Program	45,000								
RECURRING	Mayor's Fellowship Program	44,000								
RECURRING	Youth Apprenticeship Stipends	30,000								
RECURRING	Youth Employment Services	50,000								
RECURRING	Workforce Services - Flying Cows	50,000								
		219,000								
001-1115-125-5411100	: Legal Service Fees	0	0	0	0	0	0	595	0	0
001-1115-125-5520100	: General Repair/Maint.	42,000	42,000	0	0	0	0	580	0	0
Type	Narrative	Amount								
RECURRING	Scottys Bus Lane maintenance	42,000								
		42,000								
001-1115-125-5540100	: Rentals - Land and Buildings	0	0	0	0	0	0	645	0	0
001-1115-125-5560100	: Water/Sewer Service	0	0	0	0	0	2,243	948	0	0
001-1115-125-5570000	: Licenses/Permits	6,000	0	6,000	100	6,588	0	0	0	0
Type	Narrative	Amount								
RECURRING	BGov Bill Tracking Software	6,000								
		6,000								
001-1115-125-5610100	: Telephone	1,250	1,250	0	0	1,190	353	0	0	0
001-1115-125-5620100	: Transportation	5,000	750	4,250	85	4,267	932	0	0	0
001-1115-125-5621100	: Dues/Registration Fees	7,500	7,500	0	0	8,734	16,507	0	0	0
Type	Narrative	Amount								
RECURRING	Misc conferences and training	7,500								
		7,500								
001-1115-125-5622100	: Lodging	5,000	3,500	1,500	30	5,419	3,828	0	0	0
001-1115-125-5623100	: Meals/Food	500	500	0	0	1,100	554	0	0	0
001-1115-125-5630000	: Advertising	10,000	10,000	0	0	0	0	0	0	0
Type	Narrative	Amount								
RECURRING	Youth employment opportunities advertising	10,000								
		10,000								
001-1115-125-5640000	: Printing & Binding	10,000	10,000	0	0	0	0	0	0	0
Type	Narrative	Amount								
RECURRING	Printing of informational materials	10,000								
		10,000								
001-1115-125-5650000	: Insurance	1,125	935	190	16	1,652	0	0	0	0
001-1115-125-5660000	: Donations	0	0	0	0	0	960	0	0	0
SubTotal : 1115 : Office of Opportunities and Innovation			812,441	528,786	283,655	34	341,227	132,958	0	0

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SubTotal : 001 : General Fund	812,441	528,786	283,655	34	341,227	132,958	0	0
SubTotal : EXPENSE	812,441	528,786	283,655	34	341,227	132,958	0	0
Grand Total	812,441	528,786	283,655	34	341,227	132,958	0	0

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EXPENSE								
001 : General Fund								
1116 : Office of Vendor Engagement and Compliance								
001-1116-126-5121100 : Productive Time	94,962	0	94,962	100	0	0	0	0
001-1116-126-5221100 : Social Security	5,888	0	5,888	100	0	0	0	0
001-1116-126-5221200 : Medicare	1,377	0	1,377	100	0	0	0	0
001-1116-126-5266100 : CIGNA	29,004	0	29,004	100	0	0	0	0
001-1116-126-5266500 : OPEB Retirement Health Savings Plan	2,500	0	2,500	100	0	0	0	0
001-1116-126-5267200 : Aetna Dental -Emp	1,418	0	1,418	100	0	0	0	0
001-1116-126-5267900 : Vision - Emp	345	0	345	100	0	0	0	0
001-1116-126-5268100 : Disability	253	0	253	100	0	0	0	0
001-1116-126-5283000 : Retirement / 30 Year Plan	13,140	0	13,140	100	0	0	0	0
001-1116-126-5291300 : Other	1,344	0	1,344	100	0	0	0	0
001-1116-126-5310100 : General Supplies	8,500	0	8,500	100	0	0	0	0
Type			Amount					
RECURRING			3,500					
RECURRING			5,000					
			8,500					
001-1116-126-5410000 : Professional Services	300,000	0	300,000	100	0	0	0	0
Type			Amount					
ONE-TIME			300,000					
			300,000					
001-1116-126-5570000 : Licenses/Permits	65,161	0	65,161	100	0	0	0	0
Type			Amount					
ONE-TIME			6,069					
RECURRING			59,092					
			65,161					
001-1116-126-5621100 : Dues/Registration Fees	1,495	0	1,495	100	0	0	0	0

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Type	Narrative	Amount							
RECURRING	ACCA Training and Certification (Registration)	1,495							
		1,495							
001-1116-126-5622100	: Lodging	4,000	0	4,000	100	0	0	0	0
SubTotal : 1116 : Office of Vendor Engagement and Compliance		529,387	0	529,387	100	0	0	0	0
SubTotal : 001 : General Fund		529,387	0	529,387	100	0	0	0	0
SubTotal : EXPENSE		529,387	0	529,387	100	0	0	0	0
Grand Total		529,387	0	529,387	100	0	0	0	0

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REVENUE								
001 : General Fund								
1121 : Legal Services								
001-1121-151-3415001 : General Government / Legal Review Fee	10,000	10,000	0	0	21,600	33,600	22,800	13,200
001-1121-151-3690001 : Miscellaneous / Other Misc. Receipts	50	50	0	0	392	74	4,871	310
SubTotal : 1121 : Legal Services	-10,050	-10,050	0	0	-21,992	-33,674	-27,671	-13,510
SubTotal : 001 : General Fund	-10,050	-10,050	0	0	-21,992	-33,674	-27,671	-13,510
SubTotal : REVENUE	-10,050	-10,050	0	0	-21,992	-33,674	-27,671	-13,510
EXPENSE								
001 : General Fund								
1121 : Legal Services								
001-1121-151-5121100 : Salaries - Full Time / Productive Time	911,497	789,280	122,217	13	639,038	616,122	580,780	401,100
001-1121-151-5121200 : Salaries - Full Time / Vacation	0	0	0	0	41,199	25,733	20,778	20,716
001-1121-151-5121300 : Salaries - Full Time / Sick	0	0	0	0	26,922	20,308	13,058	14,324
001-1121-151-5121400 : Salaries - Full Time / Holiday	0	0	0	0	36,278	35,980	33,283	23,268
001-1121-151-5121500 : Salaries - Full Time / Other Leave	0	0	0	0	8,647	32,579	13,389	9,732
001-1121-151-5210000 : Executive/Legislative / Workmen's Compensation	2,776	2,641	135	4	2,980	2,663	2,237	2,131
001-1121-151-5221100 : FICA / Social Security	54,768	48,106	6,662	12	45,493	44,051	39,504	27,029
001-1121-151-5221200 : FICA / Medicare	13,217	11,446	1,771	13	10,721	10,302	9,239	6,321
001-1121-151-5264100 : Health Insurance / Retirees >= 65	3,108	1,600	1,508	48	2,316	1,446	1,368	2,741
001-1121-151-5266100 : Health Insurance / CIGNA	123,904	89,995	33,909	27	90,817	88,627	83,757	67,641
001-1121-151-5266300 : Health Insurance / OPEB Payment	21,912	21,912	0	0	21,912	21,912	21,912	21,912
001-1121-151-5266500 : OPEB Retirement Health Savings Plan	7,500	7,500	0	0	7,500	7,500	6,667	3,931

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001-1121-151-5267200 : Health Insurance / Aetna Dental -Emp			6,091	5,806	285	4	5,027	4,801	5,054	-116
001-1121-151-5267900 : Vision - Emp			1,360	1,544	-184	-14	1,417	1,278	1,192	9
001-1121-151-5268100 : Health Insurance / Disability			2,288	2,235	53	2	2,076	2,119	1,903	1,299
001-1121-151-5269100 : Health Insurance / Life			1,656	1,656	0	0	1,975	2,041	1,819	829
001-1121-151-5282500 : Retirement / 25 Year Plan			39,934	31,205	8,729	21	31,205	15,114	13,780	13,258
001-1121-151-5283000 : Retirement / 30 Year Plan			20,933	47,733	-26,800	-129	47,733	63,135	56,021	55,146
001-1121-151-5291100 : Misc Benefits / Tuition			0	0	0	0	0	0	0	3,000
001-1121-151-5291300 : Misc Benefits / Other			8,064	8,064	0	0	7,062	7,374	6,984	4,074
001-1121-151-5310100 : Supplies / General Supplies			10,800	6,700	4,100	37	6,393	17,809	5,655	16,005
Type Narrative Amount										
RECURRING Office supplies - General										2,800
RECURRING Maryland Annotated Code Print Set										2,500
RECURRING Other Law/Code Books										2,000
ONE-TIME New Council Attorney Setup										3,500
										10,800
001-1121-151-5310300 : Supplies / Clothing/Uniforms			600	500	100	16	0	474	0	0
001-1121-151-5410000 : Executive/Legislative / Professional Services			1,900	1,900	0	0	28,097	36,504	1,929	6,170
Type Narrative Amount										
RECURRING Filing fees, depositions, transcripts, expert witnesses, trial exhibits, etc.										500
RECURRING Collections - locator/process services										700
RECURRING Secure Shredding Services										700
										1,900
001-1121-151-5411100 : Professional Services / Legal Service Fees			95,000	95,000	0	0	23,077	10,282	107,302	31,592
Type Narrative Amount										
RECURRING Outside counsel: administrative hearings, consultations, litigation/mediation										95,000
										95,000
001-1121-151-5570000 : Executive/Legislative / Licenses/Permits			29,900	29,900	0	0	20,196	18,908	25,301	21,028
Type Narrative Amount										
RECURRING Adobe Pro Renewals (6)										2,100
RECURRING Social media archiving software										4,500
RECURRING WestLaw (4)										12,000
RECURRING Westlaw Ancillary Charges										300
RECURRING PIA Software License										6,800
RECURRING Legal Edge										4,200
										29,900

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001-1121-151-5610100 : Communications / Telephone			8,100	8,100	0	0	3,506	3,707	4,574	4,073
Type	Narrative	Amount								
RECURRING	Landline and monthly cell phone fees	8,100								
001-1121-151-5610200 : Communications / Postage			600	600	0	0	37	124	58	138
001-1121-151-5620100 : Travel / Transportation			2,000	1,800	200	10	233	589	943	0
Type	Narrative	Amount								
RECURRING	Conference and general transportation	2,000								
001-1121-151-5621100 : Travel / Dues/Registration Fees			12,980	12,030	950	7	4,240	4,412	4,661	2,779
Type	Narrative	Amount								
RECURRING	Client Protection Fund	550								
RECURRING	Maryland State Bar Association dues	1,000								
RECURRING	Frederick County Bar Association dues	700								
RECURRING	International Municipal Lawyers Association dues	950								
RECURRING	Frederick County Bar meetings	480								
RECURRING	Maryland Municipal Attorneys Association dues	300								
RECURRING	Audio conferences/ Webinars	500								
RECURRING	Annual employment law seminar	350								
RECURRING	Conferences and trainings	8,000								
RECURRING	Maryland Chiefs of Police Association dues	150								
001-1121-151-5622100 : Travel / Lodging			7,200	6,500	700	9	2,793	2,843	2,131	0
001-1121-151-5623100 : Travel / Meals/Food			2,800	2,200	600	21	498	465	409	0
001-1121-151-5630000 : Executive/Legislative / Advertising			1,800	1,800	0	0	0	0	0	0
Type	Narrative	Amount								
RECURRING	Legal Notices	1,800								
001-1121-151-5640000 : Executive/Legislative / Printing & Binding			200	200	0	0	0	0	0	0
Type	Narrative	Amount								
RECURRING	Kinko's, etc. duplication costs	200								
001-1121-151-5650000 : Executive/Legislative / Insurance			2,593	2,473	120	4	4,376	4,163	3,720	3,620
SubTotal : 1121 : Legal Services			1,395,481	1,240,426	155,055	11	1,123,764	1,103,365	1,069,408	763,750
SubTotal : 001 : General Fund			1,395,481	1,240,426	155,055	11	1,123,764	1,103,365	1,069,408	763,750
SubTotal : EXPENSE			1,395,481	1,240,426	155,055	11	1,123,764	1,103,365	1,069,408	763,750
Grand Total			1,385,431	1,230,376	155,055	11	1,101,772	1,069,691	1,041,737	750,240

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EXPENSE								
001 : General Fund								
1211 : Election Board								
001-1211-131-5160000 : Salaries - Seasonal	0	0	0	0	22,675	0	0	0
001-1211-131-5221100 : Social Security	0	0	0	0	1,406	0	0	0
001-1211-131-5221200 : Medicare	0	0	0	0	329	0	0	0
001-1211-131-5310100 : Supplies / General Supplies	0	4,000	-4,000	-100	6,386	0	0	675
001-1211-131-5310300 : Clothing/Uniforms	0	0	0	0	402	385	0	0
001-1211-131-5410000 : Administration / Professional Services	0	160,000	-160,000	-100	91,016	42,893	0	0
001-1211-131-5540200 : Rentals / Equipment and Vehicles	0	30,000	-30,000	-100	28,835	0	0	0
001-1211-131-5610100 : Communications / Telephone	0	500	-500	-100	1,006	0	0	0
001-1211-131-5610200 : Communications / Postage	0	100,000	-100,000	-100	109,103	44,568	4	9
001-1211-131-5620100 : Travel / Transportation	0	500	-500	-100	0	0	0	0
001-1211-131-5630000 : Administration / Advertising	0	25,000	-25,000	-100	15,750	0	0	0
001-1211-131-5640000 : Administration / Printing & Binding	0	160,000	-160,000	-100	117,384	11,667	0	0
001-1211-131-5650000 : Administration / Insurance	0	980	-980	-100	1,732	0	0	0
SubTotal : 1211 : Election Board	0	480,980	-480,980	-100	396,024	99,513	4	684
SubTotal : 001 : General Fund	0	480,980	-480,980	-100	396,024	99,513	4	684
SubTotal : EXPENSE	0	480,980	-480,980	-100	396,024	99,513	4	684
 Grand Total	 0	 480,980	 -480,980	 -100	 396,024	 99,513	 4	 684

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REVENUE								
001 : General Fund								
1221 : Finance								
001-1221-141-3690001 : Miscellaneous / Other Misc. Receipts	450	450	0	0	608	652	647	492
001-1221-141-3691001 : Miscellaneous / Cash Over/(Short)	0	0	0	0	20	0	20	-13
001-1221-141-3691002 : Miscellaneous / Returned Check Fees	2,500	2,500	0	0	3,900	4,550	4,750	6,300
SubTotal : 1221 : Finance	-2,950	-2,950	0	0	-4,528	-5,202	-5,417	-6,779
SubTotal : 001 : General Fund	-2,950	-2,950	0	0	-4,528	-5,202	-5,417	-6,779
SubTotal : REVENUE	-2,950	-2,950	0	0	-4,528	-5,202	-5,417	-6,779
EXPENSE								
001 : General Fund								
1221 : Finance								
001-1221-141-5121100 : Salaries - Full Time / Productive Time	1,197,423	1,108,525	88,898	7	890,189	809,781	723,023	594,569
001-1221-141-5121200 : Salaries - Full Time / Vacation	0	0	0	0	37,141	22,091	26,727	41,577
001-1221-141-5121300 : Salaries - Full Time / Sick	0	0	0	0	49,388	21,285	12,377	9,367
001-1221-141-5121400 : Salaries - Full Time / Holiday	0	0	0	0	48,760	44,310	39,932	32,478
001-1221-141-5121500 : Salaries - Full Time / Other Leave	0	0	0	0	18,712	31,284	22,383	22,837
001-1221-141-5141300 : Overtime / Premium Overtime	250	250	0	0	202	202	1,241	403
001-1221-141-5150000 : Administration / Salaries - Perm Part Time	0	0	0	0	0	2,445	0	0
001-1221-141-5210000 : Administration / Workmen's Compensation	6,118	5,830	288	4	6,570	5,892	3,978	2,857
001-1221-141-5221100 : FICA / Social Security	73,739	68,745	4,994	6	62,586	55,355	48,732	39,432
001-1221-141-5221200 : FICA / Medicare	17,367	16,077	1,290	7	14,637	12,946	11,397	9,520
001-1221-141-5264100 : Health Insurance / Retirees >= 65	21,756	15,202	6,554	30	16,212	10,551	10,259	14,274
001-1221-141-5266100 : Health Insurance / CIGNA	225,549	241,457	-15,908	-8	204,153	195,098	180,661	120,894

Segments/Accounts	Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
001-1221-141-5266200 : Health Insurance / CIGNA - Retirees	0	0	0	0	0	0	10,210	20,737
001-1221-141-5266300 : Health Insurance / OPEB Payment	45,651	45,651	0	0	45,651	45,651	45,651	45,651
001-1221-141-5266500 : OPEB Retirement Health Savings Plan	10,000	8,500	1,500	15	10,000	9,375	6,458	4,375
001-1221-141-5267200 : Health Insurance / Aetna Dental -Emp	10,134	7,909	2,225	21	8,425	6,944	5,356	-44
001-1221-141-5267900 : Vision - Emp	1,763	2,238	-475	-27	1,694	1,540	1,382	-23
001-1221-141-5268100 : Health Insurance / Disability	3,264	2,655	609	18	2,982	2,730	2,538	1,823
001-1221-141-5269100 : Health Insurance / Life	2,924	2,924	0	0	3,554	3,334	3,081	1,608
001-1221-141-5282500 : Retirement / 25 Year Plan	100,844	97,719	3,125	3	97,719	94,772	86,410	83,138
001-1221-141-5283000 : Retirement / 30 Year Plan	38,477	73,535	-35,058	-92	73,535	62,089	55,093	54,232
001-1221-141-5284000 : Retirement / Supplement Savings Fees	0	5,973	-5,973	-100	4,362	4,337	5,188	3,796
001-1221-141-5291100 : Misc Benefits / Tuition	0	0	0	0	3,105	7,034	8,077	3,355
001-1221-141-5291300 : Misc Benefits / Other	18,816	14,544	4,272	22	12,947	12,703	12,222	8,730
001-1221-141-5310100 : Supplies / General Supplies	19,000	17,150	1,850	9	10,495	18,211	9,819	26,307

Type	Narrative	Amount
RECURRING	Forms (1099s, W2s, Etc.)	1,300
RECURRING	Checks, Disbursements (10K)	1,100
RECURRING	Checks, Payroll (3K)	850
RECURRING	Stubs, Payroll (19K)	2,500
RECURRING	Window Envelopes (32K)	1,800
RECURRING	Return Address Envelopes (1.5K)	400
RECURRING	Copier/Fax Supplies (toner, etc.)	600
RECURRING	Printer Paper	1,700
RECURRING	Single Audit Handbook	575
RECURRING	GASB Publications	375
RECURRING	Other Publications	1,000
RECURRING	Various Office Supplies	5,000
RECURRING	Replacement Calculators/Office Equipment	1,000
RECURRING	Deposit Slips/Bank deposit bags	800
		19,000

001-1221-141-5310300 : Clothing/Uniforms	1,925	1,800	125	6	1,478	835	560	1,014
001-1221-141-5410000 : Administration / Professional Services	429,150	404,150	25,000	5	239,515	274,856	323,557	158,989

Type	Narrative	Amount
RECURRING	Audit Fees	125,000
RECURRING	Banking Services	75,000
RECURRING	Document Disposal	5,000
RECURRING	Certificate of Achievement CAFR	650
RECURRING	Credit Card Service	125,000
RECURRING	Other (Arbitrage Calculations, etc.)	16,000

Segments/Accounts			Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
	RECURRING	Actuarial Services GASB 67/68		10,000						
	RECURRING	Actuarial Services GASB 74/75		10,000						
	RECURRING	Actuarial Servcies Audit Assistance		2,500						
	RECURRING	Software Services		10,000						
	RECURRING	Internal Audit Services		50,000						
				429,150						
001-1221-141-5411100	: Professional Services / Legal Service Fees		25,000	25,000	0	0	0	0	2,377	983
	Type	Narrative		Amount						
	RECURRING	Bond Counsel Services		25,000						
				25,000						
001-1221-141-5520100	: Repair and Maint. Service / General Repair/Maint.		300	300	0	0	0	0	0	0
	Type	Narrative		Amount						
	RECURRING	Office machine repairs		300						
				300						
001-1221-141-5570000	: Licenses/Permits		29,400	9,895	19,505	66	0	10,838	5,747	2,384
	Type	Narrative		Amount						
	RECURRING	Adobe Licenses (11)		2,200						
	RECURRING	Lease & SBITA annual software needed for financial reporting		9,000						
	RECURRING	Thompson Grant annual subscription		3,200						
	RECURRING	Capital Asset Standalone software		15,000						
				29,400						
001-1221-141-5610100	: Communications / Telephone		6,240	5,740	500	8	5,120	4,570	4,510	3,526
	Type	Narrative		Amount						
	RECURRING	County Telephone System		4,800						
	RECURRING	Cell		1,440						
				6,240						
001-1221-141-5610200	: Communications / Postage		10,080	10,080	0	0	9,931	8,139	7,862	8,231
	Type	Narrative		Amount						
	RECURRING	Checks (8.5K)		4,930						
	RECURRING	Invoices/Bills MR (4.5K)		2,610						
	RECURRING	Invoices/Bills Other (3.5K)		2,030						
	RECURRING	Other Correspondence		510						
				10,080						
001-1221-141-5620100	: Travel / Transportation		3,750	3,365	385	10	369	995	934	923
	Type	Narrative		Amount						
	RECURRING	MDGFOA Conference		400						
	RECURRING	GFOA Conference (3)		2,250						
	RECURRING	Other Conferences/Trainings/Grant		1,100						
				3,750						
001-1221-141-5621100	: Travel / Dues/Registration Fees		15,900	15,900	0	0	5,057	4,690	1,420	1,130

Segments/Accounts			Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
Type	Narrative	Amount								
RECURRING	MDGFOA Memberships	1,500								
RECURRING	MDGFOA Registrations	3,500								
RECURRING	GFOA Memberships (6)	1,400								
RECURRING	GFOA Registrations Annual Conference (3)	2,250								
RECURRING	Other Seminars/Training	5,000								
RECURRING	GFOA Pre-conference Sessions	2,250								
		15,900								
001-1221-141-5622100 : Travel / Lodging			7,100	7,000	100	1	0	3,918	3,041	1,092
Type	Narrative	Amount								
RECURRING	MDGFOA Conference	500								
RECURRING	GFOA Conference	6,600								
		7,100								
001-1221-141-5623100 : Travel / Meals/Food			2,150	2,150	0	0	0	1,000	864	445
Type	Narrative	Amount								
RECURRING	MDGFOA Conference	400								
RECURRING	GFOA Conference	1,500								
RECURRING	Other Seminars/Training	250								
		2,150								
001-1221-141-5640000 : Administration / Printing & Binding			800	800	0	0	0	0	0	0
Type	Narrative	Amount								
RECURRING	Financial Statements	800								
		800								
001-1221-141-5650000 : Administration / Insurance			9,241	8,927	314	3	12,010	9,147	59,789	5,576
001-1221-141-5690000 : Miscellaneous			0	0	0	0	0	1,209	0	0
SubTotal : 1221 : Finance			2,334,111	2,229,991	104,120	4	1,896,499	1,800,157	1,742,856	1,326,186
SubTotal : 001 : General Fund			2,334,111	2,229,991	104,120	4	1,896,499	1,800,157	1,742,856	1,326,186
SubTotal : EXPENSE			2,334,111	2,229,991	104,120	4	1,896,499	1,800,157	1,742,856	1,326,186
Grand Total			2,331,161	2,227,041	104,120	4	1,891,971	1,794,955	1,737,439	1,319,407

The City of Frederick
Working Budget Report
2027, Working, Details, FY 2027 Mayor's Budget Adopted
From Account: To Account:
Run Date: 06/18/2026 User: tbaugher
Report by: Fund, Dept/Div

Segments/Accounts	Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
REVENUE								
001 : General Fund								
1222 : Purchasing								
001-1222-142-3690001 : Miscellaneous / Other Misc. Receipts	4,000	4,000	0	0	20,754	47,446	15,273	12,116
001-1222-142-3930001 : Sale of Gen. Cap. Assets	0	0	0	0	0	0	0	2,700
SubTotal : 1222 : Purchasing	-4,000	-4,000	0	0	-20,754	-47,446	-15,273	-14,816
SubTotal : 001 : General Fund	-4,000	-4,000	0	0	-20,754	-47,446	-15,273	-14,816
SubTotal : REVENUE	-4,000	-4,000	0	0	-20,754	-47,446	-15,273	-14,816
EXPENSE								
001 : General Fund								
1222 : Purchasing								
001-1222-142-5121100 : Salaries - Full Time / Productive Time	698,286	687,878	10,408	1	528,248	503,651	470,046	444,269
001-1222-142-5121200 : Salaries - Full Time / Vacation	0	0	0	0	36,771	39,486	30,291	31,830
001-1222-142-5121300 : Salaries - Full Time / Sick	0	0	0	0	17,035	21,586	28,700	7,259
001-1222-142-5121400 : Salaries - Full Time / Holiday	0	0	0	0	29,504	29,892	28,295	24,721
001-1222-142-5121500 : Salaries - Full Time / Other Leave	0	0	0	0	9,540	13,947	12,483	7,912
001-1222-142-5141300 : Overtime / Premium Overtime	500	500	0	0	0	65	0	4,132
001-1222-142-5150000 : Administration / Salaries - Perm Part Time	0	0	0	0	0	195	617	161
001-1222-142-5160000 : Administration / Salaries - Seasonal	4,608	4,608	0	0	0	0	0	0
001-1222-142-5210000 : Administration / Workmen's Compensation	31,812	30,298	1,514	4	34,156	30,530	25,665	24,452
001-1222-142-5221100 : FICA / Social Security	43,611	42,965	646	1	37,628	36,942	34,230	30,656
001-1222-142-5221200 : FICA / Medicare	10,200	10,049	151	1	8,800	8,639	8,005	7,170
001-1222-142-5261100 : Health Insurance / Optimum	0	0	0	0	0	0	508	0
001-1222-142-5264100 : Health Insurance / Retirees >= 65	9,324	2,400	6,924	74	6,948	2,232	2,052	4,112

Segments/Accounts		Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
001-1222-142-5266100 : Health Insurance / CIGNA		99,463	87,089	12,374	12	94,294	95,218	80,831	79,313
001-1222-142-5266300 : Health Insurance / OPEB Payment		23,738	23,738	0	0	23,738	23,738	23,738	23,738
001-1222-142-5266500 : OPEB Retirement Health Savings Plan		12,500	10,000	2,500	20	11,875	10,000	10,035	4,792
001-1222-142-5267200 : Health Insurance / Aetna Dental -Emp		3,026	3,850	-824	-28	2,468	3,217	2,963	15
001-1222-142-5267900 : Vision - Emp		481	854	-373	-78	490	693	666	15
001-1222-142-5268100 : Health Insurance / Disability		2,006	1,965	41	2	1,787	1,853	1,791	1,398
001-1222-142-5269100 : Health Insurance / Life		1,739	1,739	0	0	1,744	1,794	1,750	890
001-1222-142-5282500 : Retirement / 25 Year Plan		74,159	71,318	2,841	3	71,318	56,289	51,322	49,379
001-1222-142-5283000 : Retirement / 30 Year Plan		32,510	36,643	-4,133	-13	36,643	18,216	16,163	15,911
001-1222-142-5291100 : Misc Benefits / Tuition		0	0	0	0	5,000	4,164	5,000	5,272
001-1222-142-5291300 : Misc Benefits / Other		0	2,328	-2,328	-100	0	0	0	97
001-1222-142-5310100 : Supplies / General Supplies		10,000	10,500	-500	-5	4,338	4,017	4,104	14,709
Type	Narrative	Amount							
RECURRING	Misc office supplies and small equipment/tools, mail machine supplies, etc.	10,000							
		10,000							
001-1222-142-5310300 : Supplies / Clothing/Uniforms		1,000	750	250	25	933	146	614	395
001-1222-142-5310600 : Supplies / Motor Vehicles		1,000	1,000	0	0	5	153	7	159
001-1222-142-5330100 : Energy / Fuel & Oil		2,500	2,500	0	0	1,417	1,601	2,712	2,204
001-1222-142-5410000 : Administration / Professional Services		12,000	40,000	-28,000	-234	1,193	21,714	29,857	27,418
Type	Narrative	Amount							
RECURRING	Employment/Health Testing	500							
RECURRING	Yearly large volume shredding of outdated files.	1,500							
RECURRING	Minority and Women Owned Business Program Consultant	10,000							
		12,000							
001-1222-142-5520100 : Repair and Maint. Service / General Repair/Maint.		11,500	11,500	0	0	5,524	2,188	981	2,626
Type	Narrative	Amount							
RECURRING	Fuel System	8,000							
RECURRING	Dock	2,000							
RECURRING	Other warehouse equipment	1,500							
		11,500							
001-1222-142-5520101 : Motor Vehicle Repairs and Maint. Service		1,500	1,500	0	0	1,371	0	18	0

Segments/Accounts			Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
001-1222-142-5520200 : Repair and Maint. Service / Maintenance Contracts			6,100	6,100	0	0	3,830	0	1,936	7,820
Type	Narrative	Amount								
RECURRING	Pallet Jack Inspection	100								
RECURRING	Hoist/Crane Inspection	750								
RECURRING	Loading Dock Door and Plates Inspection	250								
RECURRING	Fuel Testing and Periodic Surveys	5,000								
		6,100								
001-1222-142-5540200 : Rentals / Equipment and Vehicles			5,000	5,000	0	0	4,142	9,542	9,542	22,432
Type	Narrative	Amount								
RECURRING	Mail machine	5,000								
		5,000								
001-1222-142-5570000 : Administration / Licenses/Permits			78,750	3,750	75,000	95	32,076	3,679	4,160	1,463
Type	Narrative	Amount								
RECURRING	Bulk Mail Permits	750								
RECURRING	Commodity Code License	3,000								
RECURRING	e-Procurement Software Hosting	75,000								
		78,750								
001-1222-142-5610100 : Communications / Telephone			5,000	5,000	0	0	4,728	4,363	4,719	4,807
Type	Narrative	Amount								
RECURRING	8 landlines for staff, fax line, mail machine line 4 hot spots, 1 cell	5,000								
		5,000								
001-1222-142-5610200 : Communications / Postage			100	200	-100	-100	12	6	20	36
001-1222-142-5620100 : Travel / Transportation			3,000	2,500	500	16	2,740	1,710	949	1,050
Type	Narrative	Amount								
RECURRING	Mileage, airfare, etc. for out of town training and events.	3,000								
		3,000								
001-1222-142-5621100 : Travel / Dues/Registration Fees			10,000	10,000	0	0	9,969	6,208	4,293	6,938
Type	Narrative	Amount								
RECURRING	National Institute of Governmental Purchasing (NIGP) Dues	600								
RECURRING	Maryland Public Purchasing Association (MPPA) Dues	200								
RECURRING	Various Training Classes for all interested staff (including those necessary to maintain certification)	7,200								
RECURRING	NIGP National Purchasing Forum	1,800								
RECURRING	Other misc fees (Sam's Club, etc.)	200								
		10,000								
001-1222-142-5622100 : Travel / Lodging			5,000	3,500	1,500	30	3,906	4,342	1,968	2,413
Type	Narrative	Amount								
RECURRING	Hotels for Trainings/Conferences	5,000								
		5,000								

Segments/Accounts		Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
001-1222-142-5623100 : Travel / Meals/Food		1,500	1,000	500	33	1,152	720	389	347
Type	Narrative	Amount							
RECURRING	Food at NIGP National Forum and other out of town training, travel per diem	1,500							
		1,500							
001-1222-142-5630000 : Administration / Advertising		750	1,500	-750	-100	0	0	0	267
001-1222-142-5650000 : Administration / Insurance		5,295	7,436	-2,141	-41	6,536	8,608	7,423	6,301
001-1222-142-5690000 : Administration / Miscellaneous		2,500	2,500	0	0	432	7,684	63,353	-52,201
Type	Narrative	Amount							
RECURRING	Yearly inventory adjustment	2,500							
		2,500							
001-1222-142-5740200 : Machinery & Equipment / Machinery		25,000	0	25,000	100	0	0	0	0
Type	Narrative	Amount							
ONE-TIME	Lift for Warehouse	25,000							
		25,000							
SubTotal : 1222 : Purchasing		1,235,458	1,134,458	101,000	8	1,042,291	979,028	972,196	816,678
SubTotal : 001 : General Fund		1,235,458	1,134,458	101,000	8	1,042,291	979,028	972,196	816,678
SubTotal : EXPENSE		1,235,458	1,134,458	101,000	8	1,042,291	979,028	972,196	816,678
Grand Total		1,231,458	1,130,458	101,000	8	1,021,537	931,582	956,923	801,862

The City of Frederick
Working Budget Report
2027, Working, Details, FY 2027 Mayor's Budget Adopted
From Account: To Account:
Run Date: 06/18/2026 User: tbaugher
Report by: Fund, Dept/Div

Segments/Accounts	Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
EXPENSE								
001 : General Fund								
1223 : Budgeting								
001-1223-143-5121100 : Productive Time	478,907	453,883	25,024	5	363,465	352,508	236,066	204,256
001-1223-143-5121200 : Vacation	0	0	0	0	20,297	15,339	17,488	8,064
001-1223-143-5121300 : Sick	0	0	0	0	19,920	13,472	1,561	983
001-1223-143-5121400 : Holiday	0	0	0	0	20,311	20,130	13,806	10,518
001-1223-143-5121500 : Other Leave	0	0	0	0	8,147	7,479	8,116	8,854
001-1223-143-5150000 : Salaries - Perm Part Time	0	0	0	0	0	1,711	21,979	24,544
001-1223-143-5210000 : Administration / Workmen's Compensation	694	666	28	4	746	672	564	537
001-1223-143-5221100 : Social Security	28,621	27,715	906	3	26,034	24,885	17,898	15,485
001-1223-143-5221200 : Medicare	6,945	6,582	363	5	6,108	5,820	4,186	3,622
001-1223-143-5266100 : Health Insurance / CIGNA	60,587	55,211	5,376	8	55,492	46,911	34,666	19,626
001-1223-143-5266300 : Health Insurance / OPEB Payment	3,652	3,652	0	0	3,652	3,652	3,652	3,652
001-1223-143-5266500 : OPEB Retirement Health Savings Plan	7,500	7,500	0	0	9,583	4,167	2,500	0
001-1223-143-5267200 : Health Insurance / Aetna Dental -Emp	2,810	2,669	141	5	2,319	1,966	1,673	0
001-1223-143-5267900 : Vision - Emp	66	670	-604	-916	559	547	375	0
001-1223-143-5268100 : Disability	1,328	1,322	6	0	1,215	1,190	842	613
001-1223-143-5269100 : Life	811	811	0	0	1,129	1,138	828	347
001-1223-143-5282500 : Retirement / 25 Year Plan	53,101	43,836	9,265	17	43,836	38,544	35,143	33,812
001-1223-143-5283000 : Retirement / 30 Year Plan	33,228	15,071	18,157	54	15,071	0	0	0
001-1223-143-5291100 : Misc Benefits / Tuition	0	0	0	0	0	0	-3,174	3,174
001-1223-143-5291300 : Misc Benefits / Other	5,376	5,376	0	0	4,708	4,712	3,686	3,201
001-1223-143-5310100 : Supplies / General Supplies	1,500	1,500	0	0	2,042	6,129	1,207	3,995

Type	Narrative	Amount
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Segments/Accounts			Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
RECURRING	General office supplies - paper, binders, dividers			1,500 1,500						
001-1223-143-5310300	: Clothing/Uniforms		0	0	0	0	211	183	0	0
001-1223-143-5410000	: Professional Services		600	600	0	0	635	805	793	799
Type RECURRING	Narrative GFOA budget awards program			Amount 600 600						
001-1223-143-5570000	: Administration / Licenses/Permits		180,000	0	180,000	100	0	915	645	575
Type RECURRING	Narrative OpenGov - Budgeting			Amount 110,000						
RECURRING	OpenGov - Grant Management			70,000 180,000						
001-1223-143-5610100	: Communications / Telephone		2,000	1,000	1,000	50	1,546	1,661	994	478
001-1223-143-5610200	: Postage		100	100	0	0	8	1	42	0
Type RECURRING	Narrative General correspondence			Amount 100 100						
001-1223-143-5620100	: Transportation		1,500	1,500	0	0	0	345	447	0
Type RECURRING	Narrative GFOA Trainings			Amount 1,500 1,500						
001-1223-143-5621100	: Travel / Dues/Registration Fees		9,450	9,450	0	0	4,433	6,159	2,164	1,009
Type RECURRING	Narrative MDGFOA Membership			Amount 200						
RECURRING	MDGFOA Registrations			750						
RECURRING	On-Line CPE Training			150						
RECURRING	MACPA Membership			350						
RECURRING	GFOA Conference			3,000						
RECURRING	Misc Trainings/Conferences			5,000 9,450						
001-1223-143-5622100	: Travel / Lodging		1,500	1,500	0	0	0	3,200	1,844	0
001-1223-143-5623100	: Meals/Food		500	500	0	0	0	709	446	0
Type RECURRING	Narrative GFOA Training			Amount 500 500						
001-1223-143-5630000	: Advertising		650	650	0	0	0	1,283	0	525
Type RECURRING	Narrative Constant yield advertisement			Amount 650 650						

Segments/Accounts			Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
001-1223-143-5640000 : Printing & Binding			1,250	1,250	0	0	1,476	682	877	515
	Type	Narrative	Amount							
	RECURRING	Budget books	1,000							
	RECURRING	CIP books	250							
			1,250							
001-1223-143-5650000 : Insurance			1,725	1,245	480	27	2,204	1,589	1,420	851
SubTotal : 1223 : Budgeting			884,401	644,259	240,142	27	615,147	568,504	412,734	350,035
SubTotal : 001 : General Fund			884,401	644,259	240,142	27	615,147	568,504	412,734	350,035
SubTotal : EXPENSE			884,401	644,259	240,142	27	615,147	568,504	412,734	350,035
Grand Total			884,401	644,259	240,142	27	615,147	568,504	412,734	350,035

The City of Frederick
Working Budget Report
2027, Working, Details, FY 2027 Mayor's Budget Adopted
From Account: To Account:
Run Date: 06/18/2026 User: tbaugher
Report by: Fund, Dept/Div

Segments/Accounts	Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
REVENUE								
001 : General Fund								
1231 : Information Technology								
001-1231-182-3690001 : Miscellaneous / Other Misc. Receipts	0	0	0	0	73	0	0	0
SubTotal : 1231 : Information Technology	0	0	0	0	-73	0	0	0
SubTotal : 001 : General Fund	0	0	0	0	-73	0	0	0
SubTotal : REVENUE	0	0	0	0	-73	0	0	0
EXPENSE								
001 : General Fund								
1231 : Information Technology								
001-1231-182-5121100 : Salaries - Full Time / Productive Time	652,508	591,868	60,640	9	502,733	458,619	374,267	393,313
001-1231-182-5121200 : Salaries - Full Time / Vacation	0	0	0	0	24,368	14,217	11,115	13,773
001-1231-182-5121300 : Salaries - Full Time / Sick	0	0	0	0	9,729	14,538	7,111	5,462
001-1231-182-5121400 : Salaries - Full Time / Holiday	0	0	0	0	25,996	26,567	21,697	21,990
001-1231-182-5121500 : Salaries - Full Time / Other Leave	0	0	0	0	7,257	16,237	23,976	21,696
001-1231-182-5210000 : Administration / Workmen's Compensation	3,317	3,160	157	4	3,561	3,203	1,715	1,634
001-1231-182-5221100 : FICA / Social Security	40,456	36,696	3,760	9	34,610	32,014	26,149	26,426
001-1231-182-5221200 : FICA / Medicare	9,462	8,585	877	9	8,094	7,487	6,116	6,180
001-1231-182-5266100 : Health Insurance / CIGNA	102,495	81,600	20,895	20	93,133	90,880	89,398	96,990
001-1231-182-5266300 : Health Insurance / OPEB Payment	15,339	15,339	0	0	15,339	15,339	15,339	15,339
001-1231-182-5266500 : OPEB Retirement Health Savings Plan	10,000	10,000	0	0	10,000	9,167	6,875	5,000
001-1231-182-5267200 : Health Insurance / Aetna Dental -Emp	2,498	2,140	358	14	2,456	1,771	2,010	2
001-1231-182-5267900 : Vision - Emp	831	854	-23	-3	804	708	682	3
001-1231-182-5268100 : Health Insurance / Disability	1,607	1,738	-131	-9	1,631	1,599	1,640	1,230

Segments/Accounts			Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
001-1231-182-5269100 : Health Insurance / Life			1,431	1,431	0	0	1,502	1,510	1,462	617
001-1231-182-5282500 : Retirement / 25 Year Plan			52,407	9,007	43,400	82	9,007	9,213	8,400	8,082
001-1231-182-5283000 : Retirement / 30 Year Plan			11,351	20,557	-9,206	-82	20,557	40,839	36,237	35,671
001-1231-182-5291100 : Misc Benefits / Tuition			0	0	0	0	1,462	0	792	950
001-1231-182-5291300 : Misc Benefits / Other			9,408	8,064	1,344	14	6,120	6,085	5,199	4,889
001-1231-182-5310100 : Supplies / General Supplies			119,000	179,000	-60,000	-51	148,987	125,265	133,284	84,828
Type Narrative Amount										
RECURRING	PC/Laptop Upgrades	100,000								
RECURRING	Misc Drive replacements	4,000								
RECURRING	Spare PC and Server Components	5,000								
RECURRING	Office Supplies	10,000								
			119,000							
001-1231-182-5310300 : Supplies / Clothing/Uniforms			1,000	1,000	0	0	0	2,866	836	2,196
Type Narrative Amount										
RECURRING	Shirts	1,000								
			1,000							
001-1231-182-5330100 : Energy / Fuel & Oil			0	0	0	0	0	18	0	0
001-1231-182-5410000 : Administration / Professional Services			135,000	135,000	0	0	66,094	71,466	64,399	78,567
Type Narrative Amount										
RECURRING	Cabling Support	5,000								
RECURRING	Misc Software Support	20,000								
RECURRING	Microsoft Software Support	5,000								
RECURRING	Onsite Virtualization and Server Support	25,000								
RECURRING	Network Security Support	30,000								
RECURRING	Cybersecurity Assessment and Pen Test	50,000								
			135,000							
001-1231-182-5520100 : Repair and Maint. Service / General Repair/Maint.			0	0	0	0	0	11,434	156	0
001-1231-182-5520200 : Repair and Maint. Service / Maintenance Contracts			1,290,300	1,197,800	92,500	7	1,178,722	1,125,906	1,021,952	816,287
Type Narrative Amount										
RECURRING	Secondary Internet Service	42,000								
RECURRING	Enterprise ERM Database	148,000								
RECURRING	Verizon	23,000								
RECURRING	HTE Hardware	17,000								
RECURRING	Printer and Copier Maintenance	123,000								
RECURRING	Paragon Finance Software	18,500								
RECURRING	UPS/AC	9,000								
RECURRING	Backup Collocation	30,000								
RECURRING	Storage System	40,000								
RECURRING	VMWare Maintenance	30,000								

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RECURRING	Endpoint Security Server/PC Maintenance		75,000						
RECURRING	Webfilter		14,000						
RECURRING	JJKeller Software		1,800						
RECURRING	Spam Filter		15,000						
RECURRING	Desktop Configuration/Management Software		10,000						
RECURRING	Civicplus Website Maintenance		6,000						
RECURRING	Wireless for Municipal Buildings		3,000						
RECURRING	Primary Internet Service		40,000						
RECURRING	Firewall Maintenance		15,000						
RECURRING	DocuSign Maintenance		10,000						
RECURRING	Microsoft Office 365		150,000						
RECURRING	Security and Classification Software Support		100,000						
RECURRING	Cyber Threat Maintenance Contract		50,000						
RECURRING	Multi-factor Authentication		50,000						
RECURRING	Change Management Application		20,000						
RECURRING	OpenGov ERP Solution		100,000						
RECURRING	Security Training Software		10,000						
RECURRING	Microsoft Entra P1		35,000						
RECURRING	Microsoft 365 Copilot AI		90,000						
RECURRING	New Fiber/Phone lines		15,000						
			1,290,300						
001-1231-182-5570000 : Administration / Licenses/Permits		0	0	0	0	420	3,029	33,215	5,827
001-1231-182-5610100 : Communications / Telephone		20,000	20,000	0	0	4,863	22,256	55,849	54,573
Type	Narrative		Amount						
RECURRING	Phone Lines - 9		1,750						
RECURRING	Smart Phones - 7		12,000						
RECURRING	Ipads - 3		2,100						
RECURRING	Circuit Fees		2,000						
RECURRING	Misc Access Card Fees		2,150						
			20,000						
001-1231-182-5610200 : Communications / Postage		50	50	0	0	1	290	114	0
001-1231-182-5620100 : Travel / Transportation		2,000	2,000	0	0	121	672	109	0
001-1231-182-5621100 : Travel / Dues/Registration Fees		12,000	12,000	0	0	8,910	699	8,128	16,094
Type	Narrative		Amount						
RECURRING	VMWare and Network Training		8,000						
RECURRING	Stormwinds Online Tech Training Catalog		4,000						
			12,000						
001-1231-182-5622100 : Travel / Lodging		0	0	0	0	300	743	0	0
001-1231-182-5623100 : Travel / Meals/Food		0	0	0	0	46	299	0	0
001-1231-182-5650000 : Administration / Insurance		148,919	139,739	9,180	6	95,332	92,226	90,624	126,848
001-1231-182-5740200 : Machinery & Equipment / Machinery		0	0	0	0	0	0	31,920	0
SubTotal : 1231 : Information Technology		2,641,379	2,477,628	163,751	6	2,282,155	2,207,162	2,080,766	1,844,467
SubTotal : 001 : General Fund		2,641,379	2,477,628	163,751	6	2,282,155	2,207,162	2,080,766	1,844,467

Segments/Accounts	Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
SubTotal : EXPENSE	2,641,379	2,477,628	163,751	6	2,282,155	2,207,162	2,080,766	1,844,467
Grand Total	2,641,379	2,477,628	163,751	6	2,282,082	2,207,162	2,080,766	1,844,467

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Segments/Accounts	Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
EXPENSE								
001 : General Fund								
1232 : Geographic Info. System								
001-1232-183-5121100 : Salaries - Full Time / Productive Time	240,555	222,602	17,953	7	180,179	165,431	165,682	145,722
001-1232-183-5121200 : Salaries - Full Time / Vacation	0	0	0	0	12,517	12,057	8,114	5,181
001-1232-183-5121300 : Salaries - Full Time / Sick	0	0	0	0	6,267	8,871	3,614	2,525
001-1232-183-5121400 : Salaries - Full Time / Holiday	0	0	0	0	9,831	10,114	9,597	8,773
001-1232-183-5121500 : Salaries - Full Time / Other Leave	0	0	0	0	3,295	6,612	4,547	10,975
001-1232-183-5210000 : Administration / Workmen's Compensation	990	940	50	5	1,062	945	796	759
001-1232-183-5221100 : FICA / Social Security	14,915	13,802	1,113	7	12,550	11,998	11,379	10,097
001-1232-183-5221200 : FICA / Medicare	3,488	3,228	260	7	2,935	2,806	2,661	2,361
001-1232-183-5266100 : Health Insurance / CIGNA	51,070	26,895	24,175	47	46,360	45,237	37,317	32,078
001-1232-183-5266300 : Health Insurance / OPEB Payment	5,478	5,478	0	0	5,478	5,478	5,478	5,478
001-1232-183-5266500 : OPEB Retirement Health Savings Plan	3,500	3,500	0	0	3,500	3,500	3,500	3,063
001-1232-183-5267200 : Health Insurance / Aetna Dental -Emp	1,388	1,307	81	5	1,393	1,084	669	0
001-1232-183-5267900 : Vision - Emp	161	187	-26	-17	156	155	104	0
001-1232-183-5268100 : Health Insurance / Disability	375	792	-417	-112	605	612	586	466
001-1232-183-5269100 : Health Insurance / Life	554	554	0	0	562	587	557	233
001-1232-183-5282500 : Retirement / 25 Year Plan	24,222	19,472	4,750	19	19,472	29,813	27,182	26,153
001-1232-183-5283000 : Retirement / 30 Year Plan	10,350	7,693	2,657	25	7,693	4,377	3,884	3,823
001-1232-183-5291300 : Misc Benefits / Other	2,561	2,561	0	0	2,589	2,704	2,774	2,425
001-1232-183-5310100 : Supplies / General Supplies	9,000	9,000	0	0	2,175	21,694	26,378	21,795
Type	Narrative	Amount						
RECURRING	Plotter Ink	3,200						
RECURRING	Plotter Printheads	1,800						
RECURRING	Plotter Paper	2,000						

Segments/Accounts			Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
	RECURRING	Misc Supplies		1,000						
	RECURRING	Misc Software		1,000						
				9,000						
001-1232-183-5410000		: Administration / Professional Services	0	0	0	0	0	574	0	97
001-1232-183-5520200		: Repair and Maint. Service / Maintenance Contracts	62,000	62,000	0	0	47,178	39,007	36,588	32,449
	Type	Narrative		Amount						
	RECURRING	ArcGIS Server		40,000						
	RECURRING	ArcGIS Pro		20,000						
	RECURRING	Large Format Plotter		2,000						
				62,000						
001-1232-183-5570000		: Licenses/Permits	0	0	0	0	0	100	0	700
001-1232-183-5610100		: Communications / Telephone	3,180	3,180	0	0	4,126	4,255	3,610	2,632
	Type	Narrative		Amount						
	RECURRING	Phone Lines - 3		900						
	RECURRING	Smart Phone - 2		2,280						
				3,180						
001-1232-183-5610200		: Communications / Postage	250	250	0	0	0	0	0	0
001-1232-183-5620100		: Travel / Transportation	800	800	0	0	0	0	0	0
001-1232-183-5621100		: Travel / Dues/Registration Fees	0	0	0	0	790	0	0	0
001-1232-183-5650000		: Administration / Insurance	856	783	73	8	1,384	1,414	1,264	1,208
SubTotal : 1232 : Geographic Info. System			435,693	385,024	50,669	11	372,097	379,425	356,281	318,993
SubTotal : 001 : General Fund			435,693	385,024	50,669	11	372,097	379,425	356,281	318,993
SubTotal : EXPENSE			435,693	385,024	50,669	11	372,097	379,425	356,281	318,993
Grand Total			435,693	385,024	50,669	11	372,097	379,425	356,281	318,993

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Segments/Accounts	Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
REVENUE								
001 : General Fund								
1233 : Public Affairs								
001-1233-184-3690001 : Miscellaneous / Other Misc. Receipts	0	0	0	0	526	0	0	933
SubTotal : 1233 : Public Affairs	0	0	0	0	-526	0	0	-933
SubTotal : 001 : General Fund	0	0	0	0	-526	0	0	-933
SubTotal : REVENUE	0	0	0	0	-526	0	0	-933
EXPENSE								
001 : General Fund								
1233 : Public Affairs								
001-1233-184-5121100 : Salaries - Full-time / Productive Time	798,505	748,307	50,198	6	580,785	569,336	477,712	264,367
001-1233-184-5121200 : Vacation	0	0	0	0	18,691	16,561	29,755	9,239
001-1233-184-5121300 : Sick	0	0	0	0	25,455	31,283	21,339	24,024
001-1233-184-5121400 : Holiday	0	0	0	0	32,725	32,658	26,898	14,861
001-1233-184-5121500 : Salaries - Full-Time / Other Leave	0	0	0	0	6,996	11,984	4,611	4,535
001-1233-184-5141300 : Overtime / Premium Overtime	0	0	0	0	5,753	7,131	1,935	173
001-1233-184-5150000 : Salaries - Perm Part Time	60,000	5,123	54,877	91	20,557	40,447	3,724	4,894
001-1233-184-5210000 : Administration / Workmen's Compensation	1,976	1,879	97	4	2,121	1,909	632	601
001-1233-184-5221100 : Social Security	53,228	46,714	6,514	12	41,948	42,762	34,312	19,520
001-1233-184-5221200 : Medicare	12,447	10,925	1,522	12	9,810	10,001	8,025	4,565
001-1233-184-5266100 : Health Insurance / CIGNA	106,536	108,259	-1,723	-2	92,250	97,221	60,817	23,293
001-1233-184-5266300 : Health Insurance / OPEB Payment	7,304	7,304	0	0	7,304	7,304	7,304	7,304
001-1233-184-5266500 : OPEB Retirement Health Savings Plan	20,000	17,500	2,500	12	29,177	7,490	12,083	8,159
001-1233-184-5267200 : Health Insurance / Aetna Dental -Emp	2,027	3,850	-1,823	-90	2,375	2,951	1,287	3

Segments/Accounts			Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
001-1233-184-5267900 : Vision - Emp			536	1,027	-491	-92	617	819	382	2
001-1233-184-5268100 : Health Insurance / Disability			2,303	2,256	47	2	1,900	2,005	1,732	866
001-1233-184-5269100 : Health Insurance / Life			1,344	1,344	0	0	1,787	1,850	1,548	410
001-1233-184-5282500 : Retirement / 25 Year Plan			48,085	44,563	3,522	7	44,563	3,783	3,449	3,318
001-1233-184-5283000 : Retirement / 30 Year Plan			58,771	29,158	29,613	50	29,158	7,833	6,950	6,841
001-1233-184-5291300 : Misc Benefits / Other			10,752	8,064	2,688	25	9,202	9,424	7,857	4,074
001-1233-184-5310100 : General Supplies			107,500	206,500	-99,000	-93	52,017	54,427	36,319	15,666
Type RECURRING			Narrative General Supplies		Amount 100,000					
Type RECURRING			Narrative Community Engagement		Amount 7,500					
					Amount 107,500					
001-1233-184-5310300 : Supplies / Clothing/Uniforms			1,500	600	900	60	1,534	503	584	266
Type RECURRING			Narrative Uniforms		Amount 1,500					
					Amount 1,500					
001-1233-184-5310600 : Supplies / Motor Vehicles			500	500	0	0	114	0	4	0
Type RECURRING			Narrative Vehicle Supplies/Parts		Amount 500					
					Amount 500					
001-1233-184-5330100 : Fuel & Oil			700	700	0	0	182	121	211	371
Type RECURRING			Narrative Fuel		Amount 600					
Type RECURRING			Narrative Oil		Amount 50					
Type RECURRING			Narrative Other		Amount 50					
					Amount 700					
001-1233-184-5410000 : Professional Services			122,500	70,000	52,500	42	42,556	31,460	18,053	10,702
Type RECURRING			Narrative ASL Interpreter Services		Amount 65,000					
Type RECURRING			Narrative Design/Printing		Amount 10,000					
Type RECURRING			Narrative Spanish Language interpretation		Amount 7,500					
Type RECURRING			Narrative Spanish interpreters (public meetings and events)		Amount 20,000					
Type RECURRING			Narrative Photography		Amount 20,000					
					Amount 122,500					
001-1233-184-5510100 : Disposal Fees			0	0	0	0	0	3	0	0
001-1233-184-5510200 : Custodial Services			0	0	0	0	35	0	0	0
001-1233-184-5520100 : General Repair/Maint.			4,000	4,000	0	0	0	0	0	9,598
Type RECURRING			Narrative Equipment Repair/Maintenance		Amount 4,000					

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				4,000						
001-1233-184-5520101 : Motor Vehicle Repairs and Maint. Service			1,500	1,500	0	0	0	0	0	0
Type	Narrative	Amount								
RECURRING	Vehicle Repair & Maintenance	1,500								
				1,500						
001-1233-184-5520200 : Maintenance Contracts			7,500	7,500	0	0	0	26	0	9,030
001-1233-184-5540100 : Rentals - Land and Buildings			0	0	0	0	0	240	0	0
001-1233-184-5570000 : Administration / Licenses/Permits			105,500	105,500	0	0	71,719	64,811	54,460	37,393
Type	Narrative	Amount								
RECURRING	Productions	38,650								
RECURRING	Community Engagement	48,075								
RECURRING	Communications	18,775								
				105,500						
001-1233-184-5610100 : Communications / Telephone			5,260	4,610	650	12	5,321	5,041	5,051	4,336
Type	Narrative	Amount								
RECURRING	Cell	2,300								
RECURRING	Land	2,000								
RECURRING	Hotspot	960								
				5,260						
001-1233-184-5610200 : Communications / Postage			200	200	0	0	1	0	0	39
Type	Narrative	Amount								
RECURRING	Shipping for Repairs	200								
				200						
001-1233-184-5620100 : Transportation			5,000	5,000	0	0	4,666	2,829	2,401	0
001-1233-184-5621100 : Travel / Dues/Registration Fees			25,000	21,000	4,000	16	8,611	5,328	4,540	330
Type	Narrative	Amount								
RECURRING	Training & Conferences for staff	25,000								
				25,000						
001-1233-184-5622100 : Travel / Lodging			0	0	0	0	8,892	9,982	5,497	1,068
001-1233-184-5623100 : Meals/Food			0	0	0	0	3,719	1,833	163	0
001-1233-184-5630000 : Advertising			1,000	600	400	40	858	44	0	20
Type	Narrative	Amount								
RECURRING	Social Media Boosting	1,000								
				1,000						
001-1233-184-5650000 : Administration / Insurance			4,339	4,503	-164	-4	6,223	3,908	3,400	2,427
001-1233-184-5740200 : Machinery & Equipment / Machinery			0	0	0	0	5,165	0	0	5,049

Segments/Accounts	Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
SubTotal : 1233 : Public Affairs	1,575,813	1,468,986	106,827	6	1,174,787	1,085,308	843,035	497,344
SubTotal : 001 : General Fund	1,575,813	1,468,986	106,827	6	1,174,787	1,085,308	843,035	497,344
SubTotal : EXPENSE	1,575,813	1,468,986	106,827	6	1,174,787	1,085,308	843,035	497,344
Grand Total	1,575,813	1,468,986	106,827	6	1,174,261	1,085,308	843,035	496,411

The City of Frederick
Working Budget Report
2027, Working, Details, FY 2027 Mayor's Budget Adopted
From Account: To Account:
Run Date: 06/18/2026 User: tbaugher
Report by: Fund, Dept/Div

Segments/Accounts		Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
REVENUE									
001 : General Fund									
1241 : Human Resources									
001-1241-161-3312100 : Federal Grants - Project		0	0	0	0	0	4,058	5,010	0
001-1241-161-3690001 : Miscellaneous / Other Misc. Receipts		150,000	150,000	0	0	119,649	130,092	128,557	175,904
Type	Narrative	Amount							
RECURRING	CIGNA Wellness and Innovation Program Reimbursement and misc receivables	150,000							
		150,000							
SubTotal : 1241 : Human Resources		-150,000	-150,000	0	0	-119,649	-134,150	-133,567	-175,904
SubTotal : 001 : General Fund		-150,000	-150,000	0	0	-119,649	-134,150	-133,567	-175,904
SubTotal : REVENUE		-150,000	-150,000	0	0	-119,649	-134,150	-133,567	-175,904
EXPENSE									
001 : General Fund									
1241 : Human Resources									
001-1241-161-5121100 : Salaries - Full Time / Productive Time		717,430	676,781	40,649	5	525,569	517,108	439,772	389,883
001-1241-161-5121200 : Salaries - Full Time / Vacation		0	0	0	0	45,901	38,171	27,487	29,027
001-1241-161-5121300 : Salaries - Full Time / Sick		0	0	0	0	34,642	23,802	22,845	15,901
001-1241-161-5121400 : Salaries - Full Time / Holiday		0	0	0	0	29,955	30,367	26,913	22,814
001-1241-161-5121500 : Salaries - Full Time / Other Leave		0	0	0	0	7,887	14,203	8,045	9,782
001-1241-161-5150000 : Administration / Salaries - Perm Part Time		0	0	0	0	0	11,730	9,255	0
001-1241-161-5210000 : Administration / Workmen's Compensation		2,776	2,642	134	4	2,981	2,683	1,277	1,216
001-1241-161-5221100 : FICA / Social Security		44,482	41,959	2,523	5	38,303	37,789	32,395	27,733
001-1241-161-5221200 : FICA / Medicare		10,402	9,814	588	5	8,958	8,838	7,576	6,486
001-1241-161-5264100 : Health Insurance / Retirees >= 65		15,540	8,001	7,539	48	11,580	7,914	8,207	16,448

Segments/Accounts			Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
001-1241-161-5266100 : Health Insurance / CIGNA			133,068	100,616	32,452	24	122,224	95,174	51,952	39,815
001-1241-161-5266200 : Health Insurance / CIGNA - Retirees			13,029	12,528	501	3	12,542	12,834	13,673	11,571
001-1241-161-5266300 : Health Insurance / OPEB Payment			25,564	25,564	0	0	25,564	25,564	25,564	25,564
001-1241-161-5266500 : OPEB Retirement Health Savings Plan			15,000	12,500	2,500	16	19,817	9,559	12,708	1,332
001-1241-161-5267200 : Health Insurance / Aetna Dental -Emp			5,543	5,523	20	0	4,505	4,359	3,242	-17
001-1241-161-5267900 : Vision - Emp			1,264	1,310	-46	-4	1,211	1,017	547	7
001-1241-161-5268100 : Health Insurance / Disability			2,024	2,005	19	0	1,849	1,868	1,602	1,249
001-1241-161-5269100 : Health Insurance / Life			1,848	1,848	0	0	2,069	2,079	1,806	1,051
001-1241-161-5270000 : Unemployment			0	0	0	0	0	0	11,180	0
001-1241-161-5282500 : Retirement / 25 Year Plan			41,708	37,935	3,773	9	37,935	23,645	21,559	20,743
001-1241-161-5283000 : Retirement / 30 Year Plan			51,095	42,691	8,404	16	42,691	38,828	34,453	33,915
001-1241-161-5284000 : Retirement / Supplement Savings Fees			26,000	0	26,000	100	0	0	0	0
Type RECURRING Narrative Supplemental Savings Fee - Retirees			Amount 26,000 26,000							
001-1241-161-5291100 : Misc Benefits / Tuition			80,000	80,000	0	0	0	0	0	1,338
001-1241-161-5291300 : Misc Benefits / Other			9,408	9,408	0	0	8,239	8,603	7,954	6,402
001-1241-161-5291500 : Misc Benefits / Employee Incentive			223,765	213,765	10,000	4	142,358	137,662	149,752	162,901
Type RECURRING Narrative Cigna Reimbursement - Wellness Fund			Amount 150,000							
Type RECURRING Narrative Off Site Meeting Costs			Amount 500							
Type RECURRING Narrative Cigna Wellness Administrator			Amount 8,265							
Type RECURRING Narrative Cigna Innovation Fund			Amount 10,000							
Type RECURRING Narrative Employee Incentive Program			Amount 35,000							
Type RECURRING Narrative Retirement Recognition			Amount 20,000							
			Amount 223,765							
001-1241-161-5310100 : Supplies / General Supplies			38,000	17,000	21,000	55	20,092	24,470	34,481	14,686
Type RECURRING Narrative Office Supplies and Equipment			Amount 18,000							
Type RECURRING Narrative Employee Picnic			Amount 20,000							
			Amount 38,000							
001-1241-161-5310300 : Supplies / Clothing/Uniforms			1,050	1,050	0	0	403	504	346	386
001-1241-161-5410000 : Administration / Professional Services			207,360	406,583	-199,223	-97	324,572	285,568	239,381	264,613
Type Narrative			Amount							

Segments/Accounts		Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
RECURRING	eFax		0						
RECURRING	BHS EAP		24,000						
RECURRING	Flex spending Administration		9,000						
RECURRING	EQUIFAX (Unemployment Claim Administration)		3,500						
RECURRING	Benefits Administration/Brokerage Services		140,000						
RECURRING	Outside Legal Services - Employment Law Support		10,000						
RECURRING	Shredding Service		860						
RECURRING	Interpreter Services, Training Fees, Consult Fees		10,000						
ONE-TIME	FOP Salary Study		10,000						
			207,360						
001-1241-161-5520100	: Repair and Maint. Service / General Repair/Maint.	0	0	0	0	0	770	0	0
001-1241-161-5520200	: Repair and Maint. Service / Maintenance Contracts	0	0	0	0	0	0	0	8,285
001-1241-161-5540100	: Rentals - Land and Buildings	0	0	0	0	420	0	0	0
001-1241-161-5570000	: Licenses/Permits	244,017	12,917	231,100	94	11,556	19,905	21,798	1,079
Type	Narrative		Amount						
RECURRING	Adobe Pro		2,917						
RECURRING	DocuSign		12,000						
RECURRING	Neogov (Insight, Onboard, CoreHR, and Eforms Modules)		73,000						
RECURRING	FMLA Management Software		4,500						
RECURRING	Survey Monkey		1,700						
RECURRING	PowerDMS		14,000						
RECURRING	HireRight Subscription		12,000						
RECURRING	Electronic Filing		7,400						
RECURRING	Compensation Analysis Software		26,500						
RECURRING	Employee Training Software		40,000						
RECURRING	Performance Management Software		50,000						
			244,017						
001-1241-161-5590000	: Taxes	0	0	0	0	0	1,173	0	0
001-1241-161-5610100	: Communications / Telephone	6,200	5,950	250	4	5,721	6,051	5,666	5,030
001-1241-161-5610200	: Communications / Postage	4,100	3,400	700	17	4,658	4,172	3,324	2,674
001-1241-161-5620100	: Travel / Transportation	2,500	2,500	0	0	371	138	2,264	662
Type	Narrative		Amount						
RECURRING	Conference Travel		2,500						
			2,500						
001-1241-161-5621100	: Travel / Dues/Registration Fees	7,768	8,234	-466	-6	5,007	5,083	6,690	3,602
Type	Narrative		Amount						
RECURRING	National SHRM Dues		2,093						
RECURRING	LGPA Membership		350						
RECURRING	FCSHRM (3 staff) & CVSHRM (Director) annual membership		325						
RECURRING	FCSHRM Monthly Meetings		450						
RECURRING	Conference Registrations		3,850						
RECURRING	ICMA Membership and IPMA-HR (Director)		700						

Segments/Accounts			Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
				7,768						
001-1241-161-5622100 : Travel / Lodging			3,000	3,000	0	0	0	605	2,240	274
Type	Narrative			Amount						
RECURRING	Lodging for out of area conferences and seminars.			3,000						
				3,000						
001-1241-161-5623100 : Travel / Meals/Food			900	900	0	0	0	92	399	150
Type	Narrative			Amount						
RECURRING	Food expense			900						
				900						
001-1241-161-5630000 : Administration / Advertising			40,000	40,000	0	0	13,635	5,432	14,093	10,162
Type	Narrative			Amount						
RECURRING	Advertising of job openings, RFPs, job fairs, sponsored recruiting, job fair branded swag			40,000						
				40,000						
001-1241-161-5650000 : Administration / Insurance			69,901	69,631	270	0	26,882	59,517	29,251	29,644
SubTotal : 1241 : Human Resources			2,044,742	1,856,055	188,687	9	1,540,097	1,467,277	1,279,697	1,166,408
SubTotal : 001 : General Fund			2,044,742	1,856,055	188,687	9	1,540,097	1,467,277	1,279,697	1,166,408
SubTotal : EXPENSE			2,044,742	1,856,055	188,687	9	1,540,097	1,467,277	1,279,697	1,166,408
Grand Total			1,894,742	1,706,055	188,687	9	1,420,448	1,333,127	1,146,130	990,504

The City of Frederick
Working Budget Report
2027, Working, Details, FY 2027 Mayor's Budget Adopted
From Account: To Account:
Run Date: 06/18/2026 User: tbaugher
Report by: Fund, Dept/Div

Segments/Accounts	Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
REVENUE								
001 : General Fund								
1242 : Risk, Safety & Compliance								
001-1242-162-3312100 : Federal Grants - Project	0	0	0	0	0	0	1,500	48,631
001-1242-162-3930001 : Capital Asset Disposition/Sale of Gen. Cap. Assets	0	0	0	0	0	0	3,040	0
SubTotal : 1242 : Risk, Safety & Compliance	0	0	0	0	0	0	-4,540	-48,631
SubTotal : 001 : General Fund	0	0	0	0	0	0	-4,540	-48,631
SubTotal : REVENUE	0	0	0	0	0	0	-4,540	-48,631
EXPENSE								
001 : General Fund								
1242 : Risk, Safety & Compliance								
001-1242-162-5121100 : Salaries - Full Time / Productive Time	395,068	374,425	20,643	5	323,731	320,036	298,432	246,285
001-1242-162-5121200 : Salaries - Full Time / Vacation	0	0	0	0	6,512	6,976	1,384	14,715
001-1242-162-5121300 : Salaries - Full Time / Sick	0	0	0	0	5,095	3,235	3,147	15,690
001-1242-162-5121400 : Salaries - Full Time / Holiday	0	0	0	0	17,475	17,063	16,430	11,885
001-1242-162-5121500 : Salaries - Full Time / Other Leave	0	0	0	0	4,054	6,755	3,649	7,139
001-1242-162-5141300 : Overtime / Premium Overtime	0	0	0	0	27	33	0	129
001-1242-162-5150000 : Salaries - Perm Part Time	0	0	0	0	0	0	0	3,549
001-1242-162-5210000 : Administration / Workmen's Compensation	3,316	3,156	160	4	3,560	3,180	2,673	6,276
001-1242-162-5221100 : FICA / Social Security	24,494	23,215	1,279	5	20,972	20,889	18,810	17,343
001-1242-162-5221200 : FICA / Medicare	5,728	5,430	298	5	4,905	4,886	4,399	4,056
001-1242-162-5264100 : Health Insurance / Retirees >= 65	0	1,600	-1,600	-100	0	831	1,432	5,483
001-1242-162-5266100 : Health Insurance / CIGNA	84,819	77,166	7,653	9	77,905	76,026	74,350	49,608
001-1242-162-5266300 : Health Insurance / OPEB Payment	10,956	10,956	0	0	10,956	10,956	10,956	10,956

Segments/Accounts		Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
001-1242-162-5266500 : OPEB Retirement Health Savings Plan		10,000	10,000	0	0	10,000	10,000	-9,375	-7,883
001-1242-162-5267200 : Health Insurance / Aetna Dental -Emp		4,063	3,862	201	4	3,353	3,202	2,734	-80
001-1242-162-5267900 : Vision - Emp		283	965	-682	-241	806	800	736	15
001-1242-162-5268100 : Health Insurance / Disability		1,130	1,130	0	0	1,029	1,075	968	782
001-1242-162-5269100 : Health Insurance / Life		930	930	0	0	1,084	1,128	1,019	494
001-1242-162-5282500 : Retirement / 25 Year Plan		81,548	67,599	13,949	17	67,599	12,643	11,527	11,091
001-1242-162-5283000 : Retirement / 30 Year Plan		0	0	0	0	0	15,816	14,034	13,815
001-1242-162-5291100 : Misc Benefits / Tuition		0	0	0	0	0	0	0	-175
001-1242-162-5291300 : Misc Benefits / Other		1,344	2,688	-1,344	-100	2,354	2,458	2,522	2,522
001-1242-162-5291500 : Misc Benefits / Employee Incentive		2,000	2,000	0	0	130	448	0	100
Type	Narrative	Amount							
RECURRING	Misc. Incentives, snow plow training awards, ESC and MSC Participation Appreciation, etc.	2,000							
		2,000							
001-1242-162-5310100 : Supplies / General Supplies		23,000	23,000	0	0	19,448	17,573	41,915	22,895
Type	Narrative	Amount							
RECURRING	AED wall cabinets and supplies, stop the bleed training kit supplies, First Aid Kits replenishment,Office Supplies	23,000							
		23,000							
001-1242-162-5310300 : Supplies / Clothing/Uniforms		108,000	107,300	700	0	82,483	83,489	63,641	57,145
Type	Narrative	Amount							
RECURRING	staff PPE and clothing 4 staff members	1,000							
RECURRING	Safety shoe program	107,000							
		108,000							
001-1242-162-5310600 : Supplies / Motor Vehicles		0	0	0	0	7	633	5	277
001-1242-162-5330100 : Energy / Fuel & Oil		1,250	1,250	0	0	461	548	1,097	1,257
Type	Narrative	Amount							
RECURRING	Fuel and Oil cost	1,250							
		1,250							
001-1242-162-5410000 : Administration / Professional Services		46,254	40,754	5,500	11	7,786	2,444	53,613	257,871
Type	Narrative	Amount							
RECURRING	Drug Testing fees	5,000							
RECURRING	CPR Training cards and program expense and STB materials	2,500							
RECURRING	MVA Records Reports	2,500							
RECURRING	Federal Motor Carrier	5,000							
RECURRING	Building insurance appraisals	5,000							

Segments/Accounts			Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
	RECURRING	Incident Tracker		2,000						
	RECURRING	Lexis Nexis		2,000						
	RECURRING	HSI training tokens		10,000						
	RECURRING	Mold Remediation Training		3,500						
	RECURRING	Training for excavating, trenching and shoring		7,500						
	RECURRING	Airport training portal		1,254						
				46,254						
001-1242-162-5510200		: Cleaning Services / Custodial Services	0	0	0	0	0	46	0	800
001-1242-162-5520100		: Repair and Maint. Service / General Repair/Maint.	25,000	25,000	0	0	0	1,349	24,449	14,297
	Type	Narrative		Amount						
	RECURRING	AED pad replacement, fire extinguisher replacement and respirator fit test machine calibration		25,000						
				25,000						
001-1242-162-5520101		: Motor Vehicle Repairs and Maint. Service	1,500	1,500	0	0	108	834	2,230	200
001-1242-162-5520200		: Repair and Maint. Service / Maintenance Contracts	0	0	0	0	3,465	0	30	2,686
001-1242-162-5540100		: Rentals - Land and Buildings	0	0	0	0	0	0	105	0
001-1242-162-5570000		: Administration / Licenses/Permits	5,000	5,000	0	0	2,344	2,081	2,608	2,091
	Type	Narrative		Amount						
	RECURRING	Compliance Training Software		5,000						
				5,000						
001-1242-162-5610100		: Communications / Telephone	4,250	3,850	400	9	4,249	4,579	6,635	11,788
	Type	Narrative		Amount						
	RECURRING	Telephone, voice and cell service 4 employees plus 1 on call phone		4,000						
	RECURRING	annual efax subscription		250						
				4,250						
001-1242-162-5610200		: Communications / Postage	150	150	0	0	32	137	142	49
	Type	Narrative		Amount						
	RECURRING	Correspondence with injured workers and insurance company.		150						
				150						
001-1242-162-5620100		: Travel / Transportation	3,500	3,500	0	0	50	1,253	1,203	0
	Type	Narrative		Amount						
	RECURRING	Mileage reimbursement, airfare for conferences		3,500						
				3,500						
001-1242-162-5621100		: Travel / Dues/Registration Fees	46,000	46,680	-680	-2	835	1,494	2,709	2,831
	Type	Narrative		Amount						
	RECURRING	Registration Fee Chesapeake Safety Council - Mid Atlantic Safety		3,500						

Segments/Accounts			Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
	RECURRING	Council for Public and Private Sector, PRIMA annual membership		17,500						
	RECURRING	Department Training, PRIMA conference (3 staff members)- FEMA course all staff		25,000						
		City wide Safety Training		46,000						
001-1242-162-5622100		: Travel / Lodging	4,000	4,000	0	0	0	2,124	1,081	1,194
	Type	Narrative		Amount						
	RECURRING	Lodging for conferences		4,000						
				4,000						
001-1242-162-5623100		: Travel / Meals/Food	2,000	2,000	0	0	0	577	350	0
	Type	Narrative		Amount						
	RECURRING	Meal allowance on travel		2,000						
				2,000						
001-1242-162-5650000		: Administration / Insurance	3,204	3,426	-222	-7	4,319	3,611	3,136	2,660
001-1242-162-5740100		: Machinery & Equipment / Vehicles	0	0	0	0	0	0	44,964	0
SubTotal : 1242 : Risk, Safety & Compliance			898,787	852,532	46,255	5	687,134	641,208	709,740	791,836
SubTotal : 001 : General Fund			898,787	852,532	46,255	5	687,134	641,208	709,740	791,836
SubTotal : EXPENSE			898,787	852,532	46,255	5	687,134	641,208	709,740	791,836
Grand Total			898,787	852,532	46,255	5	687,134	641,208	705,200	743,205

The City of Frederick
Working Budget Report
2027, Working, Details, FY 2027 Mayor's Budget Adopted
From Account: To Account:
Run Date: 06/18/2026 User: tbaugher
Report by: Fund, Dept/Div

Segments/Accounts	Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
REVENUE								
001 : General Fund								
1245 : Emergency Management								
001-1245-163-3630001 : Donations	0	0	0	0	0	0	18,985	0
SubTotal : 1245 : Emergency Management	0	0	0	0	0	0	-18,985	0
SubTotal : 001 : General Fund	0	0	0	0	0	0	-18,985	0
SubTotal : REVENUE	0	0	0	0	0	0	-18,985	0
EXPENSE								
001 : General Fund								
1245 : Emergency Management								
001-1245-163-5121100 : Productive Time	197,533	186,465	11,068	5	91,761	157,453	141,270	2,737
001-1245-163-5121200 : Vacation	0	0	0	0	13,482	931	5,548	0
001-1245-163-5121300 : Sick	0	0	0	0	7,001	6,397	4,331	0
001-1245-163-5121400 : Holiday	0	0	0	0	5,172	8,239	8,094	304
001-1245-163-5121500 : Other Leave	0	0	0	0	880	3,584	1,412	0
001-1245-163-5210000 : Workmen's Compensation	1,568	1,492	76	4	1,681	1,501	1,264	87
001-1245-163-5221100 : Social Security	12,247	11,561	686	5	7,047	10,690	9,692	183
001-1245-163-5221200 : Medicare	2,864	2,704	160	5	1,648	2,500	2,267	43
001-1245-163-5266100 : CIGNA	42,425	9,822	32,603	76	16,358	9,703	10,155	0
001-1245-163-5266500 : OPEB Retirement Health Savings Plan	5,000	5,000	0	0	5,000	5,000	4,375	0
001-1245-163-5267200 : Aetna Dental -Emp	2,250	394	1,856	82	1,007	331	311	0
001-1245-163-5267900 : Vision - Emp	512	109	403	78	213	91	164	0
001-1245-163-5268100 : Disability	488	563	-75	-16	324	536	459	0
001-1245-163-5269100 : Life	363	363	0	0	306	511	435	0
001-1245-163-5282500 : Retirement / 25 Year Plan	0	19,819	-19,819	-100	19,819	0	0	0

Segments/Accounts			Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
001-1245-163-5283000 : Retirement / 30 Year Plan			12,225	5,544	6,681	54	5,544	0	0	0
001-1245-163-5291100 : Misc Benefits / Tuition			0	0	0	0	2,036	0	0	0
001-1245-163-5291300 : Misc Benefits / Other			2,688	2,688	0	0	4,375	2,458	2,328	0
001-1245-163-5310100 : General Supplies			16,000	16,000	0	0	8,035	6,530	30,796	0
Type Narrative			Amount							
RECURRING General office supplies			8,500							
RECURRING ID badge materials			7,500							
			16,000							
001-1245-163-5310300 : Clothing/Uniforms			400	400	0	0	0	295	340	0
001-1245-163-5330100 : Fuel & Oil			2,000	2,000	0	0	0	38	0	0
001-1245-163-5410000 : Professional Services			425,000	367,500	57,500	13	331,697	368,756	286,310	0
Type Narrative			Amount							
RECURRING Security services			338,000							
RECURRING Comcast service for cameras			34,000							
RECURRING Access Control Subscription Service			44,000							
RECURRING Alarm Monitoring Subscription			2,000							
RECURRING Visitor Management System Subscription			4,000							
RECURRING Video Redaction Software Subscription			3,000							
			425,000							
001-1245-163-5520100 : General Repair/Maint.			135,000	122,000	13,000	9	89,624	124,400	96,004	0
Type Narrative			Amount							
RECURRING Repair and maintenance of City security cameras			25,000							
RECURRING Access Control Maintenance			25,000							
RECURRING Replacement and additional City security cameras			85,000							
			135,000							
001-1245-163-5520101 : Motor Vehicle Repairs and Maint. Service			750	750	0	0	0	0	0	0
001-1245-163-5520200 : Maintenance Contracts			25,000	20,000	5,000	20	20,430	8,668	763	-525
Type Narrative			Amount							
RECURRING Security Camera Maintenance			25,000							
			25,000							
001-1245-163-5570000 : Licenses/Permits			0	0	0	0	1,781	9,266	4,958	0
001-1245-163-5610100 : Telephone			11,700	11,700	0	0	9,869	9,743	9,757	0
Type Narrative			Amount							
RECURRING Telephone and cells service			1,500							
RECURRING Air card for field laptop			700							
RECURRING Access cards for cameras			9,500							
			11,700							
001-1245-163-5610200 : Postage			0	0	0	0	0	0	293	0

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001-1245-163-5620100 : Transportation	1,500	1,500	0	0	738	1,333	1,368	0
001-1245-163-5621100 : Dues/Registration Fees	1,800	1,800	0	0	1,475	3,733	2,565	0
Type RECURRING RECURRING		Amount 800 1,000 1,800						
001-1245-163-5622100 : Travel / Lodging	5,000	5,000	0	0	915	4,594	2,829	0
001-1245-163-5623100 : Meals/Food	1,200	1,200	0	0	473	1,434	719	0
001-1245-163-5650000 : Insurance	1,865	1,660	205	10	2,936	1,565	1,400	0
001-1245-163-5740100 : Vehicles	0	0	0	0	0	32,605	0	0
SubTotal : 1245 : Emergency Management	907,378	798,034	109,344	12	651,627	782,885	630,207	2,829
SubTotal : 001 : General Fund	907,378	798,034	109,344	12	651,627	782,885	630,207	2,829
SubTotal : EXPENSE	907,378	798,034	109,344	12	651,627	782,885	630,207	2,829
Grand Total	907,378	798,034	109,344	12	651,627	782,885	611,222	2,829

The City of Frederick
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Segments/Accounts	Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
REVENUE								
001 : General Fund								
1251 : Planning								
001-1251-171-3221701 : Zoning Permits / Paving Permit	1,000	1,000	0	0	1,088	1,088	1,216	1,152
001-1251-171-3311101 : Federal Governmental / Other Federal Grants	0	0	0	0	0	21,052	0	0
001-1251-171-3341101 : State of Maryland / Other State Grants	0	0	0	0	728	3,835	0	0
001-1251-171-3348100 : State Grants - Project	0	0	0	0	24,999	0	0	0
001-1251-171-3417001 : General Government / Filing Fees	250,000	250,000	0	0	264,592	280,633	215,214	365,584
001-1251-171-3417002 : General Government / H.P.C. Filing Fees	25,000	20,000	5,000	20	23,925	23,342	22,730	19,940
001-1251-171-3417003 : General Government / Forest Conservation Fees	20,000	10,000	10,000	50	17,141	23,004	19,140	21,749
001-1251-171-3417004 : General Government / Recording Fees	3,000	2,000	1,000	33	2,925	2,625	3,825	4,200
001-1251-171-3690001 : Miscellaneous / Other Misc. Receipts	0	0	0	0	0	0	40	25
001-1251-171-3930001 : Sale of Gen. Cap. Assets	0	0	0	0	0	3,680	0	0
SubTotal : 1251 : Planning	-299,000	-283,000	-16,000	5	-335,398	-359,259	-262,165	-412,650
SubTotal : 001 : General Fund	-299,000	-283,000	-16,000	5	-335,398	-359,259	-262,165	-412,650
SubTotal : REVENUE	-299,000	-283,000	-16,000	5	-335,398	-359,259	-262,165	-412,650

EXPENSE

001 : General Fund

1251 : Planning

001-1251-171-5121100 : Salaries - Full Time / Productive Time	1,727,795	1,658,728	69,067	3	1,182,610	1,053,251	999,114	997,651
001-1251-171-5121200 : Salaries - Full Time / Vacation	0	0	0	0	79,082	78,020	119,680	96,006
001-1251-171-5121300 : Salaries - Full Time / Sick	0	0	0	0	59,577	59,674	48,006	51,845
001-1251-171-5121400 : Salaries - Full Time / Holiday	0	0	0	0	70,207	62,599	61,180	60,420

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001-1251-171-5121500 : Salaries - Full Time / Other Leave			0	0	0	0	22,074	27,523	30,293	24,099
001-1251-171-5141300 : Overtime / Premium Overtime			0	0	0	0	1,146	3,153	0	109
001-1251-171-5150000 : Administration / Salaries - Perm Part Time			0	0	0	0	0	0	0	4,635
001-1251-171-5160000 : Administration / Salaries - Seasonal			0	5,120	-5,120	-100	0	0	0	0
001-1251-171-5210000 : Administration / Workmen's Compensation			6,428	6,125	303	4	6,902	6,171	5,189	4,943
001-1251-171-5221100 : FICA / Social Security			107,123	103,156	3,967	3	85,019	77,313	75,326	71,875
001-1251-171-5221200 : FICA / Medicare			25,053	24,128	925	3	19,884	18,081	17,616	16,809
001-1251-171-5264100 : Health Insurance / Retirees >= 65			12,432	6,401	6,031	48	9,533	4,338	4,104	8,224
001-1251-171-5266100 : Health Insurance / CIGNA			273,206	299,870	-26,664	-10	255,434	220,577	195,624	190,539
001-1251-171-5266200 : Health Insurance / CIGNA - Retirees			45,500	57,895	-12,395	-28	44,929	59,308	46,436	25,118
001-1251-171-5266300 : Health Insurance / OPEB Payment			43,277	43,277	0	0	43,277	43,277	43,277	43,277
001-1251-171-5266500 : OPEB Retirement Health Savings Plan			27,500	25,000	2,500	9	49,988	6,262	20,833	14,688
001-1251-171-5267200 : Health Insurance / Aetna Dental -Emp			9,072	8,391	681	7	7,800	6,320	5,885	138
001-1251-171-5267900 : Vision - Emp			2,225	3,013	-788	-36	2,246	1,945	1,532	7
001-1251-171-5268100 : Health Insurance / Disability			4,815	4,441	374	7	3,927	3,794	3,688	3,356
001-1251-171-5269100 : Health Insurance / Life			3,763	3,763	0	0	4,086	3,923	3,227	2,019
001-1251-171-5270000 : Administration / Unemployment			0	0	0	0	0	0	0	544
001-1251-171-5282500 : Retirement / 25 Year Plan			126,785	83,669	43,116	34	83,669	66,667	60,785	58,484
001-1251-171-5283000 : Retirement / 30 Year Plan			65,277	62,556	2,721	4	62,556	83,206	73,830	72,677
001-1251-171-5291300 : Misc Benefits / Other			20,160	19,980	180	0	17,976	17,517	17,848	17,072
001-1251-171-5310100 : Supplies / General Supplies			11,150	9,650	1,500	13	12,328	9,308	2,110	8,584
Type	Narrative	Amount								
RECURRING	Office supplies/Outreach/Misc.	9,650								
RECURRING	Supplies for Active Mobility Advisory Committee	1,500								
		11,150								
001-1251-171-5310300 : Supplies / Clothing/Uniforms			1,350	1,200	150	11	814	0	1,110	0
Type	Narrative	Amount								
RECURRING	Apparel	1,350								
		1,350								
001-1251-171-5310600 : Supplies / Motor Vehicles			1,000	1,000	0	0	6	5	78	91
001-1251-171-5330100 : Energy / Fuel & Oil			250	250	0	0	19	53	161	225

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	Type	Narrative		Amount						
	RECURRING	Gas for Planning Vehicle		250						
				250						
001-1251-171-5410000	: Administration / Professional Services		378,300	254,785	123,515	32	96,546	154,285	98,667	206,709
	Type	Narrative		Amount						
	RECURRING	Stipends for Commissions (HPC, PC, ZBA)		38,800						
	RECURRING	Archaeology Consultant		60,000						
	RECURRING	Interpreter for Commission(s) & City Council Meetings		3,000						
	RECURRING	Drug Testing		500						
	RECURRING	Consultants		60,000						
	RECURRING	Mill Pond / Historic Preservation Services		10,000						
	RECURRING	Credit Card Processing Fees		6,000						
	ONE-TIME	Scanning		100,000						
	ONE-TIME	Land Management Code Reivew		100,000						
				378,300						
001-1251-171-5520101	: Motor Vehicle Repairs and Maint. Service		1,000	1,000	0	0	0	0	0	0
001-1251-171-5520200	: Repair and Maint. Service / Maintenance Contracts		188,000	1,000	187,000	99	0	0	0	0
	Type	Narrative		Amount						
	RECURRING	Miscellaneous		1,000						
	ONE-TIME	Mill Pond House Project		187,000						
				188,000						
001-1251-171-5570000	: Administration / Licenses/Permits		17,400	15,000	2,400	13	308	4,168	8,053	6,593
	Type	Narrative		Amount						
	RECURRING	Software Renewals		17,400						
				17,400						
001-1251-171-5610100	: Communications / Telephone		17,000	17,000	0	0	15,027	12,700	14,232	12,729
	Type	Narrative		Amount						
	RECURRING	Telephone / cell phone service		17,000						
				17,000						
001-1251-171-5610200	: Communications / Postage		3,000	3,000	0	0	72	60	943	1,722
001-1251-171-5620100	: Travel / Transportation		1,200	1,200	0	0	96	113	801	509
	Type	Narrative		Amount						
	RECURRING	Mileage reimbursement		1,200						
				1,200						
001-1251-171-5621100	: Travel / Dues/Registration Fees		16,720	16,720	0	0	6,177	8,813	6,353	9,294
	Type	Narrative		Amount						
	RECURRING	Professional Certification Maintenance (APA, AICP, LEED, PMP)		6,100						
	RECURRING	Association Dues (MADC, NAPC, NTHP, MPCA)		950						

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RECURRING	Conferences/Misc. Trainings (Staff & Commission Members)		9,000						
RECURRING	Research Resources & Tools (NP.com, Ancestry, QR Code)		670						
			16,720						
001-1251-171-5622100	: Travel / Lodging	3,250	3,250	0	0	0	1,756	141	856
001-1251-171-5623100	: Travel / Meals/Food	1,000	1,000	0	0	0	346	0	379
001-1251-171-5630000	: Administration / Advertising	15,000	10,000	5,000	33	9,630	10,250	8,039	10,714
Type	Narrative		Amount						
RECURRING	Advertising for Commission(s)		15,000						
			15,000						
001-1251-171-5640000	: Administration / Printing & Binding	8,500	8,500	0	0	0	3,040	2,307	5,187
001-1251-171-5650000	: Administration / Insurance	6,927	6,876	51	0	10,419	10,310	9,124	7,648
SubTotal : 1251 : Planning		3,171,458	2,766,944	404,514	12	2,263,364	2,118,126	1,985,592	2,035,775
SubTotal : 001 : General Fund		3,171,458	2,766,944	404,514	12	2,263,364	2,118,126	1,985,592	2,035,775
SubTotal : EXPENSE		3,171,458	2,766,944	404,514	12	2,263,364	2,118,126	1,985,592	2,035,775
Grand Total		2,872,458	2,483,944	388,514	13	1,927,966	1,758,867	1,723,427	1,623,125

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REVENUE								
001 : General Fund								
1253 : Code Enforcement								
001-1253-000-3930001 : Capital Asset Disposition / Sale of Gen. Cap. Asse	0	0	0	0	0	0	0	11,790
001-1253-172-3222311 : Special Requests / Building Appeals Board	200	200	0	0	0	0	240	0
Type RECURRING	Narrative Appeal Requests to Building Appeals Board (\$ 200 per hearing)		Amount 200 200					
001-1253-172-3222316 : Vacant Property	0	0	0	0	1,320	960	1,860	0
001-1253-172-3222318 : Residential Rental	300,000	300,000	0	0	1,789,080	971,400	912,240	0
001-1253-172-3222319 : Residential Rental Reinspection	0	0	0	0	75	475	0	0
001-1253-172-3400003 : Public Works / Overhead	3,500	3,500	0	0	2,147	1,514	1,025	1,955
Type RECURRING	Narrative Administrative Charges on Job Reports		Amount 3,500 3,500					
001-1253-172-3510001 : General / Municipal Infractions	10,000	10,000	0	0	16,035	8,420	7,500	1,450
Type RECURRING	Narrative Fines collected from Civil Citations		Amount 10,000 10,000					
001-1253-172-3690001 : Miscellaneous / Other Misc. Receipts	50	50	0	0	0	0	0	0
Type RECURRING	Narrative PIA Requests for Code Enforcement		Amount 50 50					
001-1253-172-3690002 : Discounts Earned	0	0	0	0	0	0	4	0
SubTotal : 1253 : Code Enforcement	-313,750	-313,750	0	0	-1,808,657	-982,769	-922,869	-15,195
SubTotal : 001 : General Fund	-313,750	-313,750	0	0	-1,808,657	-982,769	-922,869	-15,195
SubTotal : REVENUE	-313,750	-313,750	0	0	-1,808,657	-982,769	-922,869	-15,195

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EXPENSE									
001 : General Fund									
1253 : Code Enforcement									
001-1253-172-5121100 : Salaries - Full Time / Productive Time		1,151,414	1,079,481	71,933	6	844,557	828,104	686,979	497,533
001-1253-172-5121200 : Salaries - Full Time / Vacation		0	0	0	0	41,824	37,617	39,097	35,133
001-1253-172-5121300 : Salaries - Full Time / Sick		0	0	0	0	38,174	31,656	32,276	23,087
001-1253-172-5121400 : Salaries - Full Time / Holiday		0	0	0	0	46,659	48,298	41,723	28,466
001-1253-172-5121500 : Salaries - Full Time / Other Leave		0	0	0	0	19,998	27,191	13,787	7,140
001-1253-172-5141300 : Overtime / Premium Overtime		5,000	5,000	0	0	1,275	1,734	257	0
001-1253-172-5210000 : Administration / Workmen's Compensation		35,129	33,460	1,669	4	37,718	33,713	28,343	27,001
001-1253-172-5221100 : FICA / Social Security		71,699	67,239	4,460	6	60,922	59,544	49,291	35,203
001-1253-172-5221200 : FICA / Medicare		16,768	15,728	1,040	6	14,248	13,926	11,528	8,233
001-1253-172-5264100 : Health Insurance / Retirees >= 65		12,432	6,401	6,031	48	9,264	5,784	5,472	7,308
001-1253-172-5266100 : Health Insurance / CIGNA		208,396	127,104	81,292	39	155,409	123,893	114,209	82,923
001-1253-172-5266300 : Health Insurance / OPEB Payment		14,608	14,608	0	0	14,608	14,608	14,608	14,608
001-1253-172-5266500 : OPEB Retirement Health Savings Plan		30,000	37,500	-7,500	-25	75,443	-15,651	25,625	16,351
001-1253-172-5267200 : Health Insurance / Aetna Dental -Emp		11,570	7,097	4,473	38	8,372	6,699	5,736	-121
001-1253-172-5267900 : Vision - Emp		1,884	1,590	294	15	1,510	1,318	1,258	-12
001-1253-172-5268100 : Health Insurance / Disability		3,337	3,216	121	3	2,934	3,069	2,523	1,618
001-1253-172-5269100 : Health Insurance / Life		2,061	2,061	0	0	2,744	2,940	2,295	867
001-1253-172-5282500 : Retirement / 25 Year Plan		88,772	92,803	-4,031	-5	92,803	55,937	51,001	49,070
001-1253-172-5283000 : Retirement / 30 Year Plan		82,692	38,298	44,394	53	38,298	24,743	21,955	21,612
001-1253-172-5291100 : Misc Benefits / Tuition		0	0	0	0	4,566	3,413	702	0
001-1253-172-5291300 : Misc Benefits / Other		20,160	18,816	1,344	6	16,157	17,206	14,647	10,282
001-1253-172-5310100 : Supplies / General Supplies		21,630	20,600	1,030	4	9,184	28,277	28,779	29,116
Type		Narrative		Amount					
RECURRING		Office Supplies/Lunch for Departmental Lunch & Learn (quarterly)		19,030					
RECURRING		Printing of Forms		1,600					
RECURRING		Safety equipment		1,000					
				21,630					
001-1253-172-5310300 : Supplies / Clothing/Uniforms		21,300	21,300	0	0	5,106	10,022	20,990	2,045

Segments/Accounts			Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
	Type	Narrative		Amount						
	RECURRING	Wearing Apparel		7,000						
	RECURRING	Safety vests for all CE Inspectors		14,300						
				21,300						
001-1253-172-5310400	:	Supplies / Photographic Supplies	800	800	0	0	0	0	0	0
001-1253-172-5310600	:	Supplies / Motor Vehicles	1,300	1,200	100	7	858	170	361	820
001-1253-172-5330100	:	Energy / Fuel & Oil	10,308	10,308	0	0	5,922	6,531	4,705	4,127
001-1253-172-5410000	:	Administration / Professional Services	51,500	51,500	0	0	35,290	1,285	29,361	1,332
	Type	Narrative		Amount						
	RECURRING	Structural Engineering Assessments		2,000						
	RECURRING	Required Testing/Exams, vaccinations and Masks through Corp OHS		9,500						
	RECURRING	Credit Card Processing Fees		40,000						
				51,500						
001-1253-172-5520100	:	Repair and Maint. Service / General Repair/Maint.	0	0	0	0	0	4,016	150	310
001-1253-172-5520101	:	Motor Vehicle Repairs and Maint. Service	5,500	5,500	0	0	2,384	173	5,855	3,876
001-1253-172-5570000	:	Administration / Licenses/Permits	5,500	5,000	500	9	740	225	1,789	506
	Type	Narrative		Amount						
	RECURRING	Required Certifications and Renewals.		5,500						
				5,500						
001-1253-172-5610100	:	Communications / Telephone	13,746	13,746	0	0	11,824	12,425	15,324	12,257
	Type	Narrative		Amount						
	RECURRING	Basic Telephone Service		6,000						
	RECURRING	I-Phone Monthly Rate		7,250						
	RECURRING	Air Cards Monthly Rate		296						
	RECURRING	Fax Line Charge		200						
		Miscellaneous Equipment		13,746						
001-1253-172-5610200	:	Communications / Postage	10,500	10,000	500	4	6,932	5,848	4,129	1,799
	Type	Narrative		Amount						
	RECURRING	Certified Restricted Mail		4,750						
	RECURRING	Regular Mail		5,750						
				10,500						
001-1253-172-5620100	:	Travel / Transportation	5,500	5,500	0	0	2,327	0	304	1,243
	Type	Narrative		Amount						
	RECURRING	Air fare for three (3) employees to attend AACE Conference.		5,500						
				5,500						
001-1253-172-5621100	:	Travel / Dues/Registration Fees	5,000	4,500	500	10	6,525	3,031	1,885	3,027

Segments/Accounts			Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
	Type	Narrative		Amount						
	RECURRING	Memberships, Registrations and Dues		4,000						
	RECURRING	General Registration/Misc Training		1,000						
				5,000						
001-1253-172-5622100		: Travel / Lodging	5,000	4,500	500	10	4,681	0	768	2,680
	Type	Narrative		Amount						
	RECURRING	Lodging for three (3) employees to attend the AACE Conference.		5,000						
				5,000						
001-1253-172-5623100		: Travel / Meals/Food	1,000	800	200	20	1,208	0	191	669
	Type	Narrative		Amount						
	RECURRING	Per Diem for food - AACE Conference for three (3) inspectors.		1,000						
				1,000						
001-1253-172-5630000		: Administration / Advertising	1,000	1,000	0	0	0	0	0	0
	Type	Narrative		Amount						
	RECURRING	Advertising New Hires		1,000						
				1,000						
001-1253-172-5640000		: Administration / Printing & Binding	1,600	1,600	0	0	0	0	1,050	0
	Type	Narrative		Amount						
	RECURRING	Informational materials for new ordinances		1,600						
				1,600						
001-1253-172-5650000		: Administration / Insurance	19,411	10,273	9,138	47	20,967	11,103	9,558	7,860
001-1253-172-5740100		: Machinery & Equipment / Vehicles	0	0	0	0	0	0	61,984	118,324
SubTotal : 1253 : Code Enforcement			1,936,517	1,718,529	217,988	11	1,641,431	1,408,848	1,350,495	1,056,293
SubTotal : 001 : General Fund			1,936,517	1,718,529	217,988	11	1,641,431	1,408,848	1,350,495	1,056,293
SubTotal : EXPENSE			1,936,517	1,718,529	217,988	11	1,641,431	1,408,848	1,350,495	1,056,293
Grand Total			1,622,767	1,404,779	217,988	13	-167,226	426,079	427,626	1,041,098

The City of Frederick
Working Budget Report
2027, Working, Details, FY 2027 Mayor's Budget Adopted
From Account: To Account:
Run Date: 06/18/2026 User: tbaugher
Report by: Fund, Dept/Div

Segments/Accounts	Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
REVENUE								
001 : General Fund								
1262 : Facility Maintenance								
001-1262-000-3930001 : Capital Asset Disposition / Sale of Gen. Cap. Asse	0	0	0	0	0	0	3,600	6,300
001-1262-181-3400001 : Public Works / Equipmental Rental	0	0	0	0	0	0	0	891
001-1262-181-3400002 : Public Works / Labor	0	0	0	0	0	0	0	1,831
001-1262-181-3400003 : Public Works / Overhead	0	0	0	0	0	0	0	260
001-1262-181-3690001 : Miscellaneous / Other Misc. Receipts	0	0	0	0	777	933	5,785	342
SubTotal : 1262 : Facility Maintenance	0	0	0	0	-777	-933	-9,385	-9,624
SubTotal : 001 : General Fund	0	0	0	0	-777	-933	-9,385	-9,624
SubTotal : REVENUE	0	0	0	0	-777	-933	-9,385	-9,624
EXPENSE								
001 : General Fund								
1262 : Facility Maintenance								
001-1262-181-5121100 : Salaries - Full Time / Productive Time	931,642	919,419	12,223	1	635,130	671,518	598,897	546,695
001-1262-181-5121200 : Salaries - Full Time / Vacation	0	0	0	0	40,504	47,913	38,108	67,277
001-1262-181-5121300 : Salaries - Full Time / Sick	0	0	0	0	27,861	21,673	32,016	26,334
001-1262-181-5121400 : Salaries - Full Time / Holiday	0	0	0	0	36,699	39,235	36,311	32,424
001-1262-181-5121500 : Salaries - Full Time / Other Leave	0	0	0	0	10,247	18,106	12,487	12,138
001-1262-181-5141200 : Overtime / Standby	0	0	0	0	0	0	296	441
001-1262-181-5141300 : Overtime / Premium Overtime	3,000	3,000	0	0	3,674	2,581	3,382	2,353
001-1262-181-5210000 : Administration / Workmen's Compensation	60,204	57,335	2,869	4	64,641	55,814	46,922	42,837
001-1262-181-5221100 : FICA / Social Security	57,948	57,191	757	1	45,444	48,936	43,310	40,802
001-1262-181-5221200 : FICA / Medicare	13,553	13,376	177	1	10,628	11,445	10,129	9,542

Segments/Accounts			Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
001-1262-181-5264100 : Health Insurance / Retirees >= 65			21,756	11,201	10,555	48	16,212	8,665	8,207	11,307
001-1262-181-5266100 : Health Insurance / CIGNA			171,086	166,047	5,039	2	159,221	139,376	122,782	96,113
001-1262-181-5266200 : Health Insurance / CIGNA - Retirees			13,029	25,056	-12,027	-93	12,528	24,689	41,596	14,951
001-1262-181-5266300 : Health Insurance / OPEB Payment			44,555	44,555	0	0	44,555	44,555	44,555	44,555
001-1262-181-5266500 : OPEB Retirement Health Savings Plan			15,000	19,500	-4,500	-30	16,042	17,500	12,535	10,000
001-1262-181-5267200 : Health Insurance / Aetna Dental -Emp			3,851	5,388	-1,537	-40	4,743	3,311	2,979	28
001-1262-181-5267900 : Vision - Emp			793	1,614	-821	-104	1,153	1,017	994	8
001-1262-181-5268100 : Health Insurance / Disability			3,405	3,181	224	6	2,334	2,542	2,335	1,813
001-1262-181-5269100 : Health Insurance / Life			2,393	2,393	0	0	2,651	2,676	2,454	1,149
001-1262-181-5282500 : Retirement / 25 Year Plan			134,943	136,084	-1,141	-1	136,084	123,540	112,639	108,374
001-1262-181-5283000 : Retirement / 30 Year Plan			10,165	39,606	-29,441	-290	39,606	19,791	17,561	17,287
001-1262-181-5291300 : Other			831	831	0	0	1,177	1,229	1,067	0
001-1262-181-5310100 : Supplies / General Supplies			50,329	60,835	-10,506	-21	47,746	27,935	28,612	23,872
Type Narrative Amount										
RECURRING	Blades, Bits, Drivers (Masonry, wood, metal)	5,080								
RECURRING	Power hand tool parts or replacement	8,982								
RECURRING	Office Supplies & IT Repair/Maint./ IPADS	13,200								
RECURRING	Paint, Sealers, Adhesives, Stains, Solvents, Etc. Graffiti resistant coating and compatible remover.	7,865								
RECURRING	Fasteners (screws, Bolts, Nails, Anchors & DPW Facility Projects	5,082								
RECURRING	Misc. material / equipment for in-house repair	10,120								
			50,329							
001-1262-181-5310300 : Supplies / Clothing/Uniforms			3,850	4,500	-650	-17	3,682	2,717	4,271	2,110
Type Narrative Amount										
RECURRING	Uniform Replacement for 11 staff members & new uniform requirements	3,850								
			3,850							
001-1262-181-5310600 : Supplies / Motor Vehicles			6,660	6,000	660	9	4,570	2,352	1,581	2,569
001-1262-181-5330100 : Energy / Fuel & Oil			21,450	21,450	0	0	10,108	9,672	11,402	11,181
001-1262-181-5340000 : Administration / Chemicals			5,500	5,500	0	0	0	0	0	0
Type Narrative Amount										
RECURRING	Graffiti Removers/Construction Chemicals	5,500								
			5,500							
001-1262-181-5410000 : Administration / Professional Services			2,503	2,100	403	16	3,196	1,343	1,312	1,178
Type Narrative Amount										

Segments/Accounts			Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
RECURRING	Random drug/alcohol testing, DOT physicals, respirator fit test, & Towing.		2,503							
			2,503							
001-1262-181-5510100 : Disposal Fees			0	0	0	0	0	46	0	0
001-1262-181-5520100 : Repair and Maint. Service / General Repair/Maint.			5,563	5,300	263	4	143	1,471	563	355
Type RECURRING	Narrative Repair services (Garage Doors, Glass Roof, HVAC)		Amount 3,363							
RECURRING	Annual Service/Calibration of shop equipment		2,200							
			5,563							
001-1262-181-5520101 : Motor Vehicle Repairs and Maint. Service			9,680	8,800	880	9	4,934	3,596	2,667	3,250
Type RECURRING	Narrative Outside service to 9 vehicle fleet		Amount 9,680							
			9,680							
001-1262-181-5520200 : Repair and Maint. Service / Maintenance Contracts			360	325	35	9	0	0	0	0
Type RECURRING	Narrative Service AED Build. E=1		Amount 360							
			360							
001-1262-181-5540200 : Rentals / Equipment and Vehicles			550	500	50	9	166	0	0	0
Type RECURRING	Narrative Specialty equipment for emergency repair		Amount 550							
			550							
001-1262-181-5570000 : Administration / Licenses/Permits			0	0	0	0	0	350	0	350
001-1262-181-5610100 : Communications / Telephone			5,094	4,655	439	8	3,143	1,769	1,139	1,503
Type RECURRING	Narrative office phone		Amount 732							
RECURRING	cell phone/supervisor/cell service IPADS		4,362							
			5,094							
001-1262-181-5610200 : Postage			200	200	0	0	0	0	0	0
Type RECURRING	Narrative equipment repair shipping/product return		Amount 200							
			200							
001-1262-181-5620100 : Travel / Transportation			100	100	0	0	0	0	0	0
Type RECURRING	Narrative Travel tolls (for trans to and from training)		Amount 100							
			100							
001-1262-181-5621100 : Travel / Dues/Registration Fees			1,000	0	1,000	100	0	95	0	1,042

Segments/Accounts		Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
001-1262-181-5623100 : Travel / Meals/Food		200	200	0	0	0	0	0	0
Type	Narrative	Amount							
RECURRING	Meals out of town seminars	200							
		200							
001-1262-181-5650000 : Administration / Insurance		23,248	19,191	4,057	17	25,249	19,597	16,688	14,731
001-1262-181-5740100 : Vehicles		0	87,110	-87,110	-100	59,916	69,498	80,752	49,014
001-1262-181-5740200 : Machinery & Equipment / Machinery		12,800	0	12,800	100	10,199	17,520	0	0
Type	Narrative	Amount							
ONE-TIME	Equipment Replacement - Metal Brake, Radial Arm Saw, Paint Shaker	12,800							
		12,800							
SubTotal : 1262 : Facility Maintenance		1,637,241	1,732,543	-95,302	-6	1,484,186	1,464,073	1,340,549	1,197,583
SubTotal : 001 : General Fund		1,637,241	1,732,543	-95,302	-6	1,484,186	1,464,073	1,340,549	1,197,583
SubTotal : EXPENSE		1,637,241	1,732,543	-95,302	-6	1,484,186	1,464,073	1,340,549	1,197,583
Grand Total		1,637,241	1,732,543	-95,302	-6	1,483,409	1,463,140	1,331,164	1,187,959

The City of Frederick
Working Budget Report
2027, Working, Details, FY 2027 Mayor's Budget Adopted
From Account: To Account:
Run Date: 06/18/2026 User: tbaugher
Report by: Fund, Dept/Div

Segments/Accounts	Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
REVENUE								
001 : General Fund								
1263 : Facilities Administration								
001-1263-000-3930002 : Capital Asset Disposition / Insurance Reimbursemen	0	0	0	0	0	173,182	0	0
001-1263-181-3311101 : Other Federal Grants	0	0	0	0	5,134	0	0	0
001-1263-181-3312100 : Federal Grants - Project	0	0	0	0	0	0	370,000	0
001-1263-181-3621001 : Rentals / Rents	200,000	200,000	0	0	252,774	657,546	261,701	294,939
001-1263-181-3621101 : Rents - Other Recreation / Adventist Property	0	0	0	0	0	0	28	2,127
001-1263-181-3690001 : Miscellaneous / Other Misc. Receipts	0	0	0	0	0	0	0	2,470
001-1263-181-3690002 : Discounts Earned	0	0	0	0	246	204	114	533
SubTotal : 1263 : Facilities Administration	-200,000	-200,000	0	0	-258,154	-830,932	-631,843	-300,069
SubTotal : 001 : General Fund	-200,000	-200,000	0	0	-258,154	-830,932	-631,843	-300,069
SubTotal : REVENUE	-200,000	-200,000	0	0	-258,154	-830,932	-631,843	-300,069
EXPENSE								
001 : General Fund								
1263 : Facilities Administration								
001-1263-181-5121100 : Salaries - Full Time / Productive Time	367,019	359,166	7,853	2	265,686	87,389	45,530	61,857
001-1263-181-5121200 : Salaries - Full Time / Vacation	0	0	0	0	27,941	1,949	0	1,314
001-1263-181-5121300 : Salaries - Full Time / Sick	0	0	0	0	16,816	3,800	5,963	1,100
001-1263-181-5121400 : Salaries - Full Time / Holiday	0	0	0	0	16,029	4,667	1,988	3,431
001-1263-181-5121500 : Salaries - Full Time / Other Leave	0	0	0	0	6,682	1,599	277	1,002
001-1263-181-5141300 : Overtime / Premium Overtime	0	0	0	0	206	111	0	7,720
001-1263-181-5210000 : Administration / Workmen's Compensation	9,215	8,776	439	4	9,894	8,863	6,472	6,169
001-1263-181-5221100 : FICA / Social Security	22,755	22,268	487	2	20,657	6,124	3,274	4,553

Segments/Accounts			Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
001-1263-181-5221200 : FICA / Medicare			5,322	5,208	114	2	4,831	1,432	766	1,065
001-1263-181-5264100 : Health Insurance / Retirees >= 65			6,216	3,200	3,016	48	4,632	2,892	2,736	5,483
001-1263-181-5266100 : Health Insurance / CIGNA			34,983	36,281	-1,298	-4	31,837	2,439	4,630	9,131
001-1263-181-5266300 : Health Insurance / OPEB Payment			10,956	10,956	0	0	10,956	10,956	10,956	10,956
001-1263-181-5266500 : OPEB Retirement Health Savings Plan			7,500	2,500	5,000	66	7,500	2,917	3,125	2,500
001-1263-181-5267200 : Health Insurance / Aetna Dental -Emp			1,189	1,559	-370	-32	982	79	136	0
001-1263-181-5267900 : Vision - Emp			282	584	-302	-108	274	31	37	0
001-1263-181-5268100 : Health Insurance / Disability			318	251	67	21	972	281	139	190
001-1263-181-5269100 : Health Insurance / Life			274	274	0	0	825	366	232	215
001-1263-181-5282500 : Retirement / 25 Year Plan			22,262	0	22,262	100	0	2,358	2,150	2,069
001-1263-181-5283000 : Retirement / 30 Year Plan			22,149	6,222	15,927	71	6,222	12,041	10,684	10,517
001-1263-181-5310100 : Supplies / General Supplies			60,500	105,000	-44,500	-74	84,608	24,490	53,262	33,080
Type RECURRING Narrative Parts				Amount 55,000						
RECURRING Supplies (office & janitorial)				5,500						
				60,500						
001-1263-181-5310300 : Supplies / Clothing/Uniforms			1,000	250	750	75	469	0	50	0
Type RECURRING Narrative City Apparel				Amount 1,000						
				1,000						
001-1263-181-5310600 : Supplies / Motor Vehicles			3,000	2,000	1,000	33	0	0	2	16
Type RECURRING Narrative Vehicle Parts				Amount 3,000						
				3,000						
001-1263-181-5330100 : Energy / Fuel & Oil			750	500	250	33	792	688	304	236
Type RECURRING Narrative Fuel & oil for 3 vehicles				Amount 750						
				750						
001-1263-181-5330200 : Energy / Electricity			162,000	120,000	42,000	25	110,779	92,101	78,098	75,424
Type RECURRING Narrative Multiple buildings electric				Amount 162,000						
				162,000						
001-1263-181-5330300 : Energy / Natural Gas			19,800	18,000	1,800	9	29,725	25,448	15,264	16,162
Type Narrative				Amount						

Segments/Accounts			Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
	RECURRING	Gas use in 1263 buildings		19,800 19,800						
001-1263-181-5330400	:	Energy / Heating Fuel	700	700	0	0	0	0	0	633
	Type RECURRING	Narrative Fuel oil for Fishing Creek Lodge		Amount 700 700						
001-1263-181-5410000	:	Administration / Professional Services	21,500	15,000	6,500	30	98,460	1,386	4,523	795
	Type RECURRING ONE-TIME	Narrative Appraisals, Environmental Studies Scanning		Amount 16,500 5,000 21,500						
001-1263-181-5510100	:	Disposal Fees	500	500	0	0	0	0	0	67
	Type RECURRING	Narrative Recycling fees for tube lighting in various facilities.		Amount 500 500						
001-1263-181-5510200	:	Cleaning Services / Custodial Services	57,200	52,000	5,200	9	49,626	52,146	52,998	35,388
	Type RECURRING	Narrative cleaning of City Hall and Marc Train Station; carpet and floor cleaning		Amount 57,200 57,200						
001-1263-181-5510300	:	Lawn Care	10,000	10,000	0	0	675	1,175	1,425	1,830
	Type RECURRING RECURRING	Narrative Lawn care for city properties. Tree Removal (Plant Road Facilities)		Amount 2,000 8,000 10,000						
001-1263-181-5520100	:	Repair and Maint. Service / General Repair/Maint.	187,825	170,750	17,075	9	114,170	299,776	259,359	65,913
	Type RECURRING RECURRING RECURRING	Narrative General Repairs - Cleaning of Heat Exchanger Plates at City Hall; Back flow preventor / sprinkler line maintenance / replacement; etc Miscellaneous Repair (Fit & Finish - Walls, Floors, Ceilings)		Amount 141,700 11,825 34,300 187,825						
001-1263-181-5520101	:	Motor Vehicle Repairs and Maint. Service	1,650	1,500	150	9	18	574	0	0
	Type RECURRING	Narrative Repair and maintenance on 3 vehicles		Amount 1,650 1,650						

Segments/Accounts			Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
001-1263-181-5520200 : Repair and Maint. Service / Maintenance Contracts			116,910	38,100	78,810	67	9,900	15,314	21,368	15,431
	Type	Narrative		Amount						
	RECURRING	Elevator Maintenance		12,000						
	RECURRING	Exterminating		2,000						
	RECURRING	Water Treatment for Boiler/Cooling Tower at City Hall		3,910						
	RECURRING	Annual UPS & Leibert Maintenance		11,500						
	RECURRING	HVAC Maintenance Contract		12,500						
	ONE-TIME	Pavement repairs - Trinity parking lot		75,000						
				116,910						
001-1263-181-5540100 : Rentals / Land and Buildings			74,600	62,000	12,600	16	69,772	8,883	0	0
	Type	Narrative		Amount						
	RECURRING	Office Space Rent		74,600						
				74,600						
001-1263-181-5540200 : Rentals / Equipment and Vehicles			1,100	1,000	100	9	0	0	796	0
	Type	Narrative		Amount						
	RECURRING	Lift rental		1,100						
				1,100						
001-1263-181-5560100 : Property Services / Water/Sewer Service			3,300	3,000	300	9	2,634	3,665	2,861	3,169
	Type	Narrative		Amount						
	RECURRING	Water & Sewer charges		3,300						
				3,300						
001-1263-181-5562100 : Property Services / Solid Waste Benefit Charg			5,500	5,500	0	0	4,612	4,830	4,830	4,955
001-1263-181-5570000 : Administration / Licenses/Permits			60	60	0	0	0	0	60	0
	Type	Narrative		Amount						
	RECURRING	Registration Fee for MDE Lead Rental Program for city owned property at 33A & 33B Stadium Drive, Frederick		60						
				60						
001-1263-181-5590000 : Administration / Taxes			26,651	26,651	0	0	22,251	21,483	19,906	18,799
	Type	Narrative		Amount						
	RECURRING	02-024098 - New Design Road		13,882						
	RECURRING	02-589823 - 212 S. Jefferson Street		8,633						
	RECURRING	21-434434 - 9523 Gambrill Park Road		4,136						
				26,651						
001-1263-181-5610100 : Communications / Telephone			6,820	6,200	620	9	4,845	4,041	4,142	3,569
	Type	Narrative		Amount						
	RECURRING	land lines, elevator fire lines, cell phone		6,820						
				6,820						

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001-1263-181-5610200 : Communications / Postage	175	175	0	0	0	0	0	1
Type RECURRING	Narrative Postage necessary for letters, mailings, etc.	Amount 175 175						
001-1263-181-5620100 : Travel / Transportation	200	60	140	70	0	0	0	0
Type RECURRING	Narrative Parking fees for annual facilities conference	Amount 200 200						
001-1263-181-5621100 : Travel / Dues/Registration Fees	2,000	2,000	0	0	0	0	0	25
Type RECURRING	Narrative CFM designation	Amount 2,000 2,000						
001-1263-181-5623100 : Travel / Meals/Food	50	50	0	0	0	0	0	0
Type RECURRING	Narrative Meals/Food for Facilities Conference	Amount 50 50						
001-1263-181-5650000 : Administration / Insurance	25,098	25,015	83	0	31,636	30,220	31,799	44,230
001-1263-181-5740200 : Machinery & Equipment / Machinery	84,000	0	84,000	100	0	0	0	0
Type ONE-TIME	Narrative Replace 7 heat pumps in City Hall	Amount 84,000 84,000						
SubTotal : 1263 : Facilities Administration	1,383,329	1,123,256	260,073	18	1,067,914	736,514	650,142	448,995
SubTotal : 001 : General Fund	1,383,329	1,123,256	260,073	18	1,067,914	736,514	650,142	448,995
SubTotal : EXPENSE	1,383,329	1,123,256	260,073	18	1,067,914	736,514	650,142	448,995
Grand Total	1,183,329	923,256	260,073	21	809,760	-94,418	18,299	148,926

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REVENUE								
001 : General Fund								
1264 : Municipal Annex								
001-1264-181-3690002 : Discounts Earned	0	0	0	0	0	0	0	4
SubTotal : 1264 : Municipal Annex	0	0	0	0	0	0	0	-4
SubTotal : 001 : General Fund	0	0	0	0	0	0	0	-4
SubTotal : REVENUE	0	0	0	0	0	0	0	-4
EXPENSE								
001 : General Fund								
1264 : Municipal Annex								
001-1264-181-5310100 : Supplies / General Supplies	11,500	11,500	0	0	7,498	6,981	3,410	6,091
Type	Narrative		Amount					
RECURRING	Light Bulbs/Fixtures; Paint; Ceiling Tiles; Locks/Hardware; Sealants.		7,500					
RECURRING	Janitorial Supplies		4,000					
			11,500					
001-1264-181-5330200 : Energy / Electricity	76,950	57,000	19,950	25	69,073	74,461	42,059	41,623
Type	Narrative		Amount					
RECURRING	Electric service to building.		76,950					
			76,950					
001-1264-181-5410000 : Professional Services	10,000	5,000	5,000	50	0	885	0	0
Type	Narrative		Amount					
RECURRING	Facility Service Window washing for MOA		5,000					
ONE-TIME	Scanning		5,000					
			10,000					
001-1264-181-5510100 : Disposal Fees	200	200	0	0	0	0	0	0
Type	Narrative		Amount					
RECURRING	Disposal fees for tube lighting		200					
			200					

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001-1264-181-5510200 : Cleaning Services / Custodial Services		36,850	33,500	3,350	9	24,620	33,004	28,730	26,633
Type	Narrative	Amount							
	Cleaning Services, carpet and floor cleaning.	36,850 36,850							
001-1264-181-5520100 : Repair and Maint. Service / General Repair/Maint.		29,700	27,000	2,700	9	14,135	25,344	35,282	1,654
Type	Narrative	Amount							
RECURRING	Electrical Repair; HVAC Repair; Roof Repair; Sprinkler Repair; Security Equipment Repair; Doors/Locks/Hardware; Glass Replacement.	8,700							
RECURRING	Carpet Tile Replacement; Elevator Floor Tile Repair/Replacement; Ceiling Tile Replacement;	6,000							
RECURRING	Master Plumber Repairs; backflow preventor inspection & testing	5,000							
RECURRING	Boland for HVAC Systems	10,000 29,700							
001-1264-181-5520200 : Repair and Maint. Service / Maintenance Contracts		304,700	27,000	277,700	91	14,391	12,791	14,570	29,637
Type	Narrative	Amount							
RECURRING	Elevator Maintenance including 3rd party inspections; Annual Smoke & Recall Testing; Fire Alarm Testing; Security Monitoring; AED Maintenance; Sprinkler Inspections	7,000							
RECURRING	Exterminating	700							
RECURRING	HVAC Maintenance contract	22,000							
ONE-TIME	HVAC Repairs Contract (Annex)	35,000							
ONE-TIME	Contract: Annex RTU replacement	240,000 304,700							
001-1264-181-5540100 : Rentals / Land and Buildings		270,000	270,000	0	0	22,500	270,000	270,000	270,000
001-1264-181-5560100 : Property Services / Water/Sewer Service		6,160	5,600	560	9	2,025	4,220	5,652	5,598
Type	Narrative	Amount							
	Water / Sewer Service	6,160 6,160							
001-1264-181-5562100 : Property Services / Solid Waste Benefit Charg		4,257	4,257	0	0	4,158	4,158	4,158	4,158
001-1264-181-5610100 : Telephone		300	300	0	0	0	0	0	0
001-1264-181-5650000 : Administration / Insurance		9,021	8,337	684	7	8,604	8,912	7,896	7,293
SubTotal : 1264 : Municipal Annex		759,638	449,694	309,944	40	167,004	440,756	411,757	392,687
SubTotal : 001 : General Fund		759,638	449,694	309,944	40	167,004	440,756	411,757	392,687
SubTotal : EXPENSE		759,638	449,694	309,944	40	167,004	440,756	411,757	392,687

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Grand Total	759,638	449,694	309,944	40	167,004	440,756	411,757	392,683

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REVENUE								
001 : General Fund								
1271 : Community Promotion								
001-1271-191-3312100 : Federal Grants - Project	0	0	0	0	0	517,000	274,214	0
SubTotal : 1271 : Community Promotion	0	0	0	0	0	-517,000	-274,214	0
SubTotal : 001 : General Fund	0	0	0	0	0	-517,000	-274,214	0
SubTotal : REVENUE	0	0	0	0	0	-517,000	-274,214	0
EXPENSE								
001 : General Fund								
1271 : Community Promotion								
001-1271-191-5310100 : Supplies / General Supplies	0	0	0	0	80	1,487	33	1,532
001-1271-191-5410000 : Administration / Professional Services	195,000	195,000	0	0	29,569	190,000	185,000	142,706
Type	Narrative	Amount						
RECURRING	Downtown Ambassador Program	195,000						
		195,000						
001-1271-191-5540100 : Rentals / Land and Buildings		0	0	0	0	0	525	696
001-1271-191-5540200 : Rentals / Equipment and Vehicles		0	0	0	0	0	0	270
001-1271-191-5570000 : Administration / Licenses/Permits		2,150	2,150	0	0	17,664	3,390	2,387
001-1271-191-5640000 : Administration / Printing & Binding		0	0	0	0	0	0	265
001-1271-191-5650000 : Administration / Insurance		2,168	2,144	24	1	3,792	3,326	2,972
001-1271-191-5660000 : Administration / Donations		868,729	1,551,319	-682,590	-79	1,708,222	5,854,102	991,488
		830,305						
Type	Narrative	Amount						
RECURRING	Delaplaine Visual Arts Education Center	50,000						
RECURRING	NACs	25,000						
RECURRING	Downtown Frederick Partnership	117,280						
RECURRING	Downtown Frederick Partnership - Holiday Lights	61,449						
RECURRING	Community Grant Program	455,000						
RECURRING	Golden Mile Alliance	100,000						

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RECURRING	Frederick Innovative Technology Center		50,000						
RECURRING	Childcare program		10,000						
			868,729						
SubTotal : 1271 : Community Promotion		1,068,047	1,750,613	-682,566	-64	1,759,327	6,068,517	1,183,408	979,829
SubTotal : 001 : General Fund		1,068,047	1,750,613	-682,566	-64	1,759,327	6,068,517	1,183,408	979,829
SubTotal : EXPENSE		1,068,047	1,750,613	-682,566	-64	1,759,327	6,068,517	1,183,408	979,829
Grand Total		1,068,047	1,750,613	-682,566	-64	1,759,327	5,551,517	909,194	979,829

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EXPENSE								
001 : General Fund								
1272 : Special Events								
001-1272-192-5121100 : Salaries - Full Time / Productive Time	215,652	204,384	11,268	5	158,363	157,626	150,736	108,733
001-1272-192-5121200 : Salaries - Full Time / Vacation	0	0	0	0	12,135	11,670	10,970	8,944
001-1272-192-5121300 : Salaries - Full Time / Sick	0	0	0	0	10,035	8,384	6,585	3,875
001-1272-192-5121400 : Salaries - Full Time / Holiday	0	0	0	0	8,399	9,537	9,034	6,403
001-1272-192-5121500 : Salaries - Full Time / Other Leave	0	0	0	0	5,701	4,757	4,192	1,486
001-1272-192-5141300 : Overtime / Premium Overtime	0	0	0	0	297	1,306	0	0
001-1272-192-5210000 : Administration / Workmen's Compensation	566	540	26	4	608	544	458	434
001-1272-192-5221100 : FICA / Social Security	13,370	12,672	698	5	12,686	12,597	11,739	8,348
001-1272-192-5221200 : FICA / Medicare	3,128	2,964	164	5	2,967	2,946	2,745	1,952
001-1272-192-5264100 : Health Insurance / Retirees >= 65	3,108	1,600	1,508	48	2,316	1,446	1,368	2,741
001-1272-192-5266100 : Health Insurance / CIGNA	24,775	22,727	2,048	8	22,437	21,894	21,251	21,968
001-1272-192-5266300 : Health Insurance / OPEB Payment	10,956	10,956	0	0	10,956	10,956	10,956	10,956
001-1272-192-5266500 : OPEB Retirement Health Savings Plan	3,125	3,125	0	0	3,125	3,125	3,125	-7,649
001-1272-192-5267200 : Health Insurance / Aetna Dental -Emp	1,041	984	57	5	859	820	772	-9
001-1272-192-5267900 : Vision - Emp	189	219	-30	-16	183	181	171	-4
001-1272-192-5268100 : Health Insurance / Disability	572	799	-227	-40	566	583	560	386
001-1272-192-5269100 : Health Insurance / Life	622	622	0	0	635	655	628	315
001-1272-192-5282500 : Retirement / 25 Year Plan	27,996	24,783	3,213	11	24,783	37,026	33,759	32,481
001-1272-192-5283000 : Retirement / 30 Year Plan	12,223	5,544	6,679	54	5,544	0	0	0
001-1272-192-5310100 : Supplies / General Supplies	8,700	8,700	0	0	6,909	6,451	7,527	6,064
001-1272-192-5310300 : Supplies / Clothing/Uniforms	400	400	0	0	0	0	0	0

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001-1272-192-5410000 : Administration / Professional Services	500	500	0	0	0	0	52	191
001-1272-192-5520100 : General Repair/Maint.	0	0	0	0	0	20	0	0
001-1272-192-5540100 : Rentals / Land and Buildings	700	700	0	0	1,685	1,030	1,115	615
001-1272-192-5540200 : Rentals / Equipment and Vehicles	5,000	5,000	0	0	4,109	720	720	720
001-1272-192-5570000 : Licenses/Permits	0	0	0	0	0	103	253	210
001-1272-192-5610100 : Communications / Telephone	2,500	2,000	500	20	2,700	2,511	2,214	1,949
001-1272-192-5610200 : Communications / Postage	1,200	1,200	0	0	1,251	0	0	0
001-1272-192-5620100 : Travel / Transportation	100	100	0	0	0	0	0	0
001-1272-192-5621100 : Travel / Dues/Registration Fees	500	500	0	0	0	0	0	0
001-1272-192-5650000 : Administration / Insurance	664	645	19	2	1,140	1,131	1,012	988
SubTotal : 1272 : Special Events	337,587	311,664	25,923	7	300,389	298,019	281,942	212,097
SubTotal : 001 : General Fund	337,587	311,664	25,923	7	300,389	298,019	281,942	212,097
SubTotal : EXPENSE	337,587	311,664	25,923	7	300,389	298,019	281,942	212,097
 Grand Total	 337,587	 311,664	 25,923	 7	 300,389	 298,019	 281,942	 212,097

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REVENUE									
001 : General Fund									
2111 : Police									
001-2111-000-3930001 : Capital Asset Disposition / Sale of Gen. Cap. Asse		3,500	3,500	0	0	50,681	16,594	5,780	1,321
001-2111-000-3930002 : Capital Asset Disposition / Insurance Reimbursemen		5,000	5,000	0	0	0	10,591	20,460	10,528
001-2111-211-3212101 : Business Licenses/Permits / Prof. & Occupational		15,570	15,570	0	0	320	1,210	3,379	3,115
001-2111-211-3312100 : Intergovernmental / Federal Grants - Project		0	0	0	0	28,924	2,136,556	561,654	12,946
001-2111-211-3312101 : Federal Governmental / Other Federal Grants		0	0	0	0	0	0	13,877	2,906
001-2111-211-3342100 : Intergovernmental / State Grants - Project		445,947	445,947	0	0	306,548	503,723	544,161	586,947
Type	Narrative	Amount							
RECURRING	MCIN grant	251,802							
RECURRING	WIMIC	25,000							
RECURRING	Heroin Coordinator grant	41,739							
RECURRING	PAL Coordinator grant	32,330							
RECURRING	Maryland School for the Deaf	95,076							
		445,947							
001-2111-211-3342101 : State of Maryland / Grant for Public Safety		1,677,081	1,688,336	-11,255	-1	1,345,488	1,688,335	1,636,966	1,594,071
001-2111-211-3421001 : Public Safety / Police Services		30,000	30,000	0	0	363	169,544	429,472	57,046
001-2111-211-3421002 : Public Safety / Police Academy Training		25,000	25,000	0	0	15,000	0	0	0
001-2111-211-3510001 : General / Municipal Infractions		750	750	0	0	0	0	75	825
001-2111-211-3512101 : General / Red Light Cameras		2,029,923	1,497,794	532,129	26	1,799,624	986,521	837,214	1,245,008
001-2111-211-3512102 : General / False Alarm Fees		50,000	75,000	-25,000	-50	28,775	62,725	45,300	128,600
001-2111-211-3512103 : General / Speed Camera Citations		798,720	934,793	-136,073	-18	757,638	708,028	791,536	897,290
001-2111-211-3512104 : General / Citations Other Agency		0	0	0	0	22,233	36,384	43,995	40,845

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001-2111-211-3621001 : Rentals / Rents	7,500	7,500	0	0	8,640	4,295	6,456	9,035
001-2111-211-3630001 : Donations/Contributions / Donations	0	0	0	0	0	0	0	5,050
001-2111-211-3630003 : Contributions / Police Holdings Forfeited	0	0	0	0	630	70	1,417	806
001-2111-211-3690000 : Miscellaneous / Other Sources - Project	0	0	0	0	0	14,286	9,191	0
001-2111-211-3690001 : Miscellaneous / Other Misc. Receipts	18,000	18,000	0	0	32,344	21,144	21,672	27,832
001-2111-211-3690002 : Discounts Earned	0	0	0	0	0	188	0	404
SubTotal : 2111 : Police	-5,106,991	-4,747,190	-359,801	7	-4,397,208	-6,360,194	-4,972,605	-4,624,575
SubTotal : 001 : General Fund	-5,106,991	-4,747,190	-359,801	7	-4,397,208	-6,360,194	-4,972,605	-4,624,575
SubTotal : REVENUE	-5,106,991	-4,747,190	-359,801	7	-4,397,208	-6,360,194	-4,972,605	-4,624,575

EXPENSE

001 : General Fund

2111 : Police

001-2111-211-5121100 : Salaries - Full Time / Productive Time	22,791,016	20,908,063	1,882,953	8	15,577,700	14,870,882	13,795,716	12,321,161
001-2111-211-5121200 : Salaries - Full Time / Vacation	0	0	0	0	1,332,627	1,367,318	1,121,891	1,145,665
001-2111-211-5121300 : Salaries - Full Time / Sick	0	0	0	0	876,183	786,608	648,183	771,468
001-2111-211-5121400 : Salaries - Full Time / Holiday	0	0	0	0	1,041,978	981,861	904,439	822,321
001-2111-211-5121500 : Salaries - Full Time / Other Leave	0	0	0	0	344,928	551,718	351,346	273,802
001-2111-211-5141100 : Overtime / Regular Overtime	80,000	80,000	0	0	225,552	195,229	182,999	138,567
001-2111-211-5141200 : Overtime / Standby	150,000	150,000	0	0	32,808	36,665	48,584	39,534
001-2111-211-5141300 : Overtime / Premium Overtime	700,000	700,000	0	0	1,166,126	1,086,405	1,052,777	1,055,043
001-2111-211-5141400 : Overtime / Court Time	450,000	450,000	0	0	400,682	383,882	303,994	278,634
001-2111-211-5141500 : Overtime / Grant Reimbursable	55,900	55,900	0	0	83,455	151,169	251,020	140,930

Type
RECURRING
RECURRING

Narrative
MCIN
PAL Center

Amount
55,000
900
55,900

001-2111-211-5150000 : Police / Salaries - Perm Part Time	506,135	493,206	12,929	2	309,531	321,919	336,780	272,950
001-2111-211-5170000 : Police / Special Allowance	56,212	56,212	0	0	56,274	56,940	57,148	55,538
001-2111-211-5210000 : Police / Workmen's Compensation	1,154,879	1,099,928	54,951	4	1,240,003	1,105,337	927,873	884,000
001-2111-211-5221100 : FICA / Social Security	1,533,468	1,414,250	119,218	7	1,275,133	1,239,169	1,133,814	1,019,185
001-2111-211-5221200 : FICA / Medicare	358,638	331,143	27,495	7	298,642	290,124	265,481	238,638

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001-2111-211-5264100 : Health Insurance / Retirees >= 65	264,180	150,419	113,761	43	195,401	124,276	108,582	204,730
001-2111-211-5266100 : Health Insurance / CIGNA	3,223,270	2,943,766	279,504	8	2,649,312	2,590,225	2,686,191	2,402,177
001-2111-211-5266200 : Health Insurance / CIGNA - Retirees	2,803,602	2,629,934	173,668	6	2,682,009	2,736,443	3,013,785	2,467,097
001-2111-211-5266300 : Health Insurance / OPEB Payment	1,029,883	1,029,883	0	0	1,029,883	1,029,883	1,029,883	1,029,883
001-2111-211-5266500 : OPEB Retirement Health Savings Plan	110,000	70,000	40,000	36	204,395	-35,020	68,804	44,116
001-2111-211-5267100 : Health Insurance / Aetna Dental - Retirees	0	0	0	0	2,241	0	0	0
001-2111-211-5267200 : Health Insurance / Aetna Dental -Emp	115,306	67,512	47,794	41	31,921	27,280	22,783	120
001-2111-211-5267900 : Vision - Emp	24,770	9,224	15,546	62	8,887	7,245	6,734	123
001-2111-211-5268100 : Health Insurance / Disability	62,175	52,169	10,006	16	53,520	54,252	50,550	41,018
001-2111-211-5269100 : Health Insurance / Life	40,285	40,285	0	0	44,476	45,940	41,989	37,474
001-2111-211-5270000 : Police / Unemployment	0	0	0	0	2,803	7,740	0	0
001-2111-211-5282200 : Retirement / 22 Year Plan	8,275,397	7,668,410	606,987	7	7,668,410	7,198,158	5,797,039	5,502,074
001-2111-211-5282500 : Retirement / 25 Year Plan	491,746	471,026	20,720	4	471,026	452,664	412,723	397,097
001-2111-211-5283000 : Retirement / 30 Year Plan	169,061	178,428	-9,367	-6	178,428	122,602	108,787	107,088
001-2111-211-5284000 : Retirement / Supplement Savings Fees	0	12,887	-12,887	-100	9,414	9,360	11,605	8,679
001-2111-211-5291100 : Misc Benefits / Tuition	0	0	0	0	26,056	33,205	35,673	17,964
001-2111-211-5291300 : Misc Benefits / Other	37,632	33,240	4,392	11	32,421	34,514	37,927	31,719
001-2111-211-5310100 : Supplies / General Supplies	512,800	551,667	-38,867	-8	309,993	610,873	336,547	312,621

Type	Narrative	Amount
RECURRING	Flashlights	6,200
RECURRING	Bicycle Supplies	5,000
RECURRING	E-Tix paper	7,500
RECURRING	Special Events Supplies - Promotional Items	35,000
RECURRING	Desktop PC's, laptops, & Monitors	38,000
RECURRING	Department Radio accessories	5,000
RECURRING	Cellphone and BWC accessories	4,000
RECURRING	Photocopy Paper/Office Supplies/Cleaning Supplies/Hardware Supplies	45,000
RECURRING	Office Supplies	55,000
RECURRING	DT/PT and Gym Equipment	9,000
RECURRING	Protective Mask Cartridges	2,200
RECURRING	Crime Scene Processing Supplies	15,000
RECURRING	Instant GSR Kits	450
RECURRING	Equipment and Electronics replacement parts for Drone/SRT/CID	14,000
RECURRING	DRE Equipment Kit	250
RECURRING	Intoximeter Equipment	1,700
RECURRING	Office furniture	8,000

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RECURRING	Communications Sec Replacement Parts			12,500						
RECURRING	Computer Supplies and Software			40,000						
RECURRING	I.D. Card Printer Supplies			2,500						
RECURRING	Recruiting Materials			4,000						
RECURRING	Barcode Labels and Ink			2,500						
RECURRING	Buy Money			20,000						
RECURRING	Canine Food			19,500						
RECURRING	Canine Equipment			11,000						
RECURRING	Drug Test Kits			500						
RECURRING	Ruggedized MDT's & Laptops			109,000						
RECURRING	Havis Docks & Docking Stations for PC's			5,000						
RECURRING	E-Tix Units			3,000						
RECURRING	BlacRacs			16,000						
RECURRING	Generator Parts			10,000						
RECURRING	HVAC Air Filtration Replacement Filters			6,000						
				512,800						
001-2111-211-5310200 : Supplies / Medical Supplies			18,850	17,300	1,550	8	9,709	3,541	7,967	1,782
Type	Narrative			Amount						
RECURRING	First Aid Supplies			17,450						
RECURRING	AED Supplies			900						
RECURRING	CPR Certificates			500						
				18,850						
001-2111-211-5310300 : Supplies / Clothing/Uniforms			249,400	214,900	34,500	13	114,664	144,852	150,432	153,498
Type	Narrative			Amount						
RECURRING	Quartermaster replacements (badges, pins, patches, & upgrade duty gear)			21,000						
RECURRING	Uniform Replacements - shirts, pants, jackets, Honor Guard, Bike Uniforms, and specialized units			50,000						
RECURRING	Uniform & Equipment for the new officers 58th Academy			30,000						
RECURRING	Ballistic Vests -			120,000						
RECURRING	PASGT Kevlar Helmet replacements			7,400						
RECURRING	Gas Masks			13,000						
RECURRING	ANGEL ARMOR Level III+ Rifle Plates			8,000						
				249,400						
001-2111-211-5310400 : Supplies / Photographic Supplies			8,250	3,750	4,500	54	880	2,569	3,981	0
Type	Narrative			Amount						
RECURRING	Department Cameras			8,250						
				8,250						
001-2111-211-5310500 : Supplies / Weapons/Ammo/Etc.			288,600	292,600	-4,000	-2	135,119	168,597	269,584	124,961
Type	Narrative			Amount						
RECURRING	Department Ammunition			201,000						
RECURRING	Inert OC spray			1,000						
RECURRING	Live MK3, MK6 & MK9 OC spray			3,000						
RECURRING	Explosive Breaching materials			8,600						
RECURRING	Chemical munitions/LLIM/NFDD replacement			20,000						
RECURRING	Weapon Cleaning Supplies, Replacement Parts and Target			12,000						

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RECURRING	Department Issued Weapons		43,000 288,600						
001-2111-211-5310600	: Supplies / Motor Vehicles	166,600	133,300	33,300	19	393,460	422,175	393,191	327,846
Type RECURRING RECURRING	Narrative Department Vehicle repair Parts MVA Registrations		Amount 160,000 6,600 166,600						
001-2111-211-5330100	: Energy / Fuel & Oil	406,000	450,000	-44,000	-11	371,024	393,426	413,311	338,916
Type RECURRING RECURRING	Narrative Fuel Generator Fuel		Amount 400,000 6,000 406,000						
001-2111-211-5330200	: Energy / Electricity	252,000	172,000	80,000	31	222,535	85,560	64,351	99,898
Type RECURRING RECURRING	Narrative Electricity for HQ Shared electricity cost for Vernon Ave site		Amount 250,000 2,000 252,000						
001-2111-211-5330300	: Energy / Natural Gas	18,820	21,500	-2,680	-15	53,057	10,812	9,002	9,257
Type RECURRING RECURRING RECURRING	Narrative Mobile Command Unit Propane Ferrel Gas - cost to heat the multipurpose building @ training Propane for Vernon Ave. site generator (1000 Gallons)		Amount 520 15,000 3,300 18,820						
001-2111-211-5340000	: Chemicals	5,000	0	5,000	100	1,646	0	0	0
Type RECURRING	Narrative Salt		Amount 5,000 5,000						
001-2111-211-5410000	: Police / Professional Services	4,185,376	3,409,988	775,388	18	2,844,531	2,449,498	2,252,146	1,937,716
Type RECURRING RECURRING RECURRING RECURRING RECURRING RECURRING RECURRING RECURRING RECURRING RECURRING	Narrative ATS - Red Light & Speed Camera Program Towing Fees Pre-Employment Physicals-Sworn Pre-Employment Physicals-Civilian's Credit Bureau Checks Psychological Services (Pre-Employment, Fit for Duty & Biennial Assessments) Deafnet (Language Interpreting via land line) EVOC Training (Entry level and Inservice) Outside Instructor Fees (Inservice leadership/communication training) Uniform Alterations IIT Support-Frederick County (includes CAD/RMS. local and area network, personal computers and office automation)		Amount 1,858,559 17,000 23,824 9,284 1,600 76,200 8,000 25,000 7,500 3,000 500,000						

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RECURRING	METERS/NCIC (state fees to CJIS) - 160 logons		16,320						
RECURRING	Credit Card/Cell Phone Tracking		30,000						
RECURRING	RADAR/LIDAR Annual Calibration Certification (29 units)		3,000						
RECURRING	Entry-Level Written Test and Study Guides (PU)		3,225						
RECURRING	Medical Exams - Fit for Duty/Return to Work		2,325						
RECURRING	Drug Tests (Random/Reasonable Suspicion)		940						
RECURRING	Twin Rix Hep Immunizations (new sworn employees)		3,015						
RECURRING	Hep "B" Immunization/Booster (new and current sworn)		2,200						
RECURRING	Hep "A" 1st & 2nd doses (new and incumbent sworn)		5,200						
RECURRING	Transcription		3,000						
RECURRING	Investigative Testing (GSR, MVAC & Genetic Genealogy Investigations for CID)		25,000						
RECURRING	Polygraph Examination		15,000						
RECURRING	Voiance Language Services - Over the phone foreign language interpreting services		3,000						
RECURRING	VEIP Inspections		3,000						
RECURRING	Purple Communications (Video Communication with the deaf and hard of hearing)		1,500						
RECURRING	Emergency Vet Services		30,000						
RECURRING	Veterinary Fees		24,000						
RECURRING	Master Training Maintenance for K9 Unit		1,500						
RECURRING	ACMS Crossing Guard Program		265,776						
RECURRING	CALEA Annual Fee		5,000						
RECURRING	Shred It		10,000						
RECURRING	Evidence.com - Body Worn Camera Program contract		904,988						
RECURRING	Ad Astra Interpreting		1,920						
RECURRING	Expert Witness Fee/ALG Admin Hearing		18,000						
RECURRING	Retired K9 Vet Fees		12,500						
RECURRING	Drone First Responder		100,000						
RECURRING	Language Testing		5,000						
RECURRING	ABM Electrical Power Maintenance		10,000						
ONE-TIME	Staffing Study		100,000						
ONE-TIME	Promotion Process Study		50,000						
			4,185,376						
001-2111-211-5510100	: Cleaning Services / Disposal Fees	8,400	6,000	2,400	28	2,845	1,641	2,376	732
Type	Narrative		Amount						
RECURRING	Landfill Fees (destruction of property for Records at County Dump and bulk trash pick-up for Training)		1,500						
RECURRING	Wheelabrato Fee (Fee for incineration of CDS evidence)		2,500						
RECURRING	Biomedical Waste Service, Inc. (Disposal of Biohazard materials)		2,000						
RECURRING	Waste Management - HQ Dumpster Disposal Fee		2,400						
			8,400						
001-2111-211-5510200	: Cleaning Services / Custodial Services	76,800	76,800	0	0	68,250	43,700	37,575	37,200
Type	Narrative		Amount						
RECURRING	Cleaning Services		76,800						
			76,800						
001-2111-211-5510300	: Lawn Care	3,800	3,800	0	0	2,068	0	814	3,420

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	Type	Narrative		Amount						
	RECURRING	Landscaping		3,800						
				3,800						
001-2111-211-5510400		: Cleaning Services / Snow Removal	10,000	0	10,000	100	2,105	0	0	0
	Type	Narrative		Amount						
	RECURRING	Snow Removal		10,000						
				10,000						
001-2111-211-5520100		: Repair and Maint. Service / General Repair/Maint.	131,560	178,419	-46,859	-36	11,966	15,393	7,803	3,562
	Type	Narrative		Amount						
	RECURRING	RADAR/LIDAR/Noise abatement repairs		3,500						
	RECURRING	Repairs to office space for HQ and Training		25,000						
	RECURRING	Target System repair/maintenance		4,000						
	RECURRING	Radio Equipment repair		36,500						
	RECURRING	Generator Repair/Service - Vernon Ave site & Plant Rd. Training Facility		7,150						
	RECURRING	Bicycle Fleet Maintenance		5,000						
	RECURRING	Clark - New HQ door controller maintenance & repair agreement		10,000						
	RECURRING	Building Repairs made by DPW - Cartegraph Requests		10,000						
	RECURRING	Technical Surveillance Devices		7,500						
	RECURRING	Mid Atlantic Entry Parking Gate Maintenance		1,450						
	RECURRING	Academy Camera System Maintenance		500						
	RECURRING	APEX Maintenance		3,860						
	RECURRING	Training Ground Maintenance		10,000						
	RECURRING	Window Cleaning		7,100						
				131,560						
001-2111-211-5520101		: Motor Vehicle Repairs and Maint. Service	166,000	164,000	2,000	1	160,015	252,415	136,759	116,128
	Type	Narrative		Amount						
	RECURRING	Vehicle Repairs - Outside Vendors (Major, Auto Craft, etc)		45,000						
	RECURRING	Tire Replacements - Tires / Service Costs		46,000						
	RECURRING	Vehicle Repairs - Specialty Vehicles (MCU, APC, stc)		25,000						
	RECURRING	Vehicle Repairs - City Shop work preformed out of warranty		50,000						
				166,000						
001-2111-211-5520200		: Repair and Maint. Service / Maintenance Contracts	205,287	235,542	-30,255	-15	109,161	106,583	25,575	54,522
	Type	Narrative		Amount						
	RECURRING	Gladhill		3,900						
	RECURRING	Centric Copier Maintenance Contract		10,000						
	RECURRING	Ti Training Simulator warranty		1,500						
	RECURRING	Motorola Radio Annual Service Contract		92,030						
	RECURRING	NEOGOV Applications		10,000						
	RECURRING	GoDaddy.com		800						
	RECURRING	CrossMatch (LiveScan) Software		2,176						
	RECURRING	Callyo Lines & Minutes		3,600						
	RECURRING	GPS Tracking Services (Covert & LiveView)		2,400						

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RECURRING	BWC Outside Redaction		10,000						
RECURRING	Survey Monkey		468						
RECURRING	Drone Sense		7,600						
RECURRING	Citrix Sharefile		1,100						
RECURRING	SPIDR Tech		12,731						
RECURRING	OTIS Elevator		6,000						
RECURRING	Premier Fire Alarm		4,000						
RECURRING	UrbanSDK		20,182						
RECURRING	All Traffic Solutions - Speed Camera Maintenance		6,000						
RECURRING	Alarm System Maintenance		3,000						
RECURRING	HVAC Maintenance		7,000						
RECURRING	Green Roof Maintenance		800						
			205,287						
001-2111-211-5540100	: Rentals / Land and Buildings	18,530	80,765	-62,235	-336	151,038	411,617	378,475	367,003
Type	Narrative		Amount						
RECURRING	PSD (S. Court Street Deck)		12,410						
RECURRING	UHAUL (Offsite Storage of Criminal Files)		2,520						
RECURRING	Mount St Marys (Use of Track for Winter Month Testing)		3,600						
			18,530						
001-2111-211-5540200	: Rentals / Equipment and Vehicles	2,500	3,400	-900	-36	2,780	664	2,574	949
Type	Narrative		Amount						
RECURRING	General Rental Equipment		2,500						
			2,500						
001-2111-211-5560100	: Property Services / Water/Sewer Service	0	0	0	0	0	5,107	6,424	5,908
001-2111-211-5562100	: Solid Waste Benefit Charg	0	0	0	0	1,470	1,386	0	1,386
001-2111-211-5570000	: Police / Licenses/Permits	491,600	577,868	-86,268	-18	414,589	318,942	224,309	160,936
Type	Narrative		Amount						
RECURRING	Misc Licenses and Permits		2,500						
RECURRING	SAFE - Tracker Evidence Manager Annual Maintenance Fee		18,753						
RECURRING	AVCC - ACA - Accurint LE - Lexis Nexis		24,880						
RECURRING	TLO Premium		5,000						
RECURRING	ZOHO Manage Engine Service Helpdesk		2,225						
RECURRING	Cellebrite Cell Phone Forensics - Fees and System Upgrade		87,108						
RECURRING	CryWolf Annual Maintenance		7,900						
RECURRING	CDR Software Upgrade (annual renewal)		1,500						
RECURRING	IA Pro w/Blue Team		4,170						
RECURRING	FOXIT Pro		2,400						
RECURRING	Blue Peak Logic		7,660						
RECURRING	Ensemble Group - GangScope		8,000						
RECURRING	NCR LinX		4,500						
RECURRING	Griffeye Software		4,990						
RECURRING	GrayKey Software		63,201						
RECURRING	Departmentware FTO Software		5,481						
RECURRING	SyTech System		6,200						
RECURRING	PIX4D Mapping		600						

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RECURRING	PluralSite x4			2,136						
RECURRING	Camtasia/TechSmith Snagit			200						
RECURRING	ALPR Software			51,000						
RECURRING	NueGov Quartermaster Asset Software			20,000						
RECURRING	Zephyr - Sim Training for Outreach			1,500						
RECURRING	LTRON OSCR - Crime Scene maintenance			2,310						
RECURRING	GoodSam - Video Software for Advanced Situation Awareness			11,000						
RECURRING	PoliceOne - Training Software - online Training Platform			10,665						
RECURRING	Lighthouse Mobile (replaced APEX)			1,200						
RECURRING	BRIVVO - Door Licensing			7,983						
RECURRING	Advanced Kiosks			3,128						
RECURRING	Milestone VMS - Video Software			5,886						
RECURRING	NinjaOne MDM -			7,319						
RECURRING	Miller Mendel Background Software			10,000						
RECURRING	Merchloop			2,388						
RECURRING	TrialLine Software			998						
RECURRING	Tree Size			70						
RECURRING	Dog Team Pro			2,199						
RECURRING	Brinc Ball Live Ops Software and License			800						
RECURRING	PowerLines by Power DMS			7,200						
RECURRING	Faro Laser Scanner & FaroZone 3D and Scene Software			9,679						
RECURRING	TheraNest			356						
RECURRING	Vector - Scheduling Software			13,515						
RECURRING	Force Metrics - Data Analysis Software			63,000						
				491,600						
001-2111-211-5610100 : Communications / Telephone			252,140	244,640	7,500	2	176,332	214,008	198,299	193,230
Type	Narrative			Amount						
RECURRING	Frederick County - Dial Tone - County IIT Voice Services			42,000						
RECURRING	FirstNet Phone Plans - All Dept. Cell Phones			125,000						
RECURRING	AT&T Data Access - MDT Mobile Data			80,000						
RECURRING	Verizon Wireless data plans - Cradlepoint Cameras			1,000						
RECURRING	Verizon - HQ Phone lines			2,640						
RECURRING	Xfinity			1,500						
				252,140						
001-2111-211-5610200 : Communications / Postage			15,000	15,000	0	0	6,146	7,426	7,854	7,155
Type	Narrative			Amount						
RECURRING	Postage/Mail (FEDEX/UPS)			15,000						
				15,000						
001-2111-211-5620100 : Travel / Transportation			41,500	41,500	0	0	14,793	33,538	18,382	8,583
Type	Narrative			Amount						
RECURRING	Training/Classes/Seminars etc.			40,000						
RECURRING	Transportation of boxes of records to State Archives			1,500						
				41,500						
001-2111-211-5621100 : Travel / Dues/Registration Fees			95,000	80,000	15,000	15	61,119	81,176	124,937	109,129
Type	Narrative			Amount						
RECURRING	Training Registration/Tuition (Instructor cert for OC spray, taser,			95,000						

Segments/Accounts			Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
EVOC, general instructor, firearms, PT, First Aid, Controlled Force Instructors, SRT, CIT, Leadership Development, CSI, grant writing courses, etc.)				95,000						
001-2111-211-5622100	:	Travel / Lodging	80,000	80,000	0	0	36,520	51,671	57,272	33,615
	Type	Narrative		Amount						
	RECURRING	Lodging and Airline tickets		80,000						
				80,000						
001-2111-211-5623100	:	Travel / Meals/Food	25,000	25,000	0	0	5,553	13,410	11,802	12,396
	Type	Narrative		Amount						
	RECURRING	Per diem		25,000						
				25,000						
001-2111-211-5630000	:	Police / Advertising	24,900	13,000	11,900	47	30,210	3,308	1,290	1,630
	Type	Narrative		Amount						
	RECURRING	Community Relations Advertising (misc programs, Frederick Most Wanted, etc.)		16,400						
	RECURRING	Maryland Job Network.com		5,000						
	RECURRING	Job Fair Registrations		3,500						
				24,900						
001-2111-211-5640000	:	Police / Printing & Binding	13,000	13,000	0	0	789	598	3,752	4,166
	Type	Narrative		Amount						
	RECURRING	Public Information Brochures/Fliers (for distribution at community events & during crime trends - Tip cards, gang pamphlets, brochures)		10,000						
	RECURRING	Promotional/Recruitment displays		3,000						
				13,000						
001-2111-211-5650000	:	Police / Insurance	651,741	521,357	130,384	20	529,012	381,070	330,093	298,078
001-2111-211-5660000	:	Police / Donations	17,875	17,875	0	0	27,529	39,664	41,860	31,576
	Type	Narrative		Amount						
	RECURRING	MCIN - Outside agencies		17,875						
				17,875						
001-2111-211-5690000	:	Police / Miscellaneous	0	0	0	0	0	0	0	5
001-2111-211-5740100	:	Machinery & Equipment / Vehicles	1,600,000	1,670,000	-70,000	-5	1,138,301	1,198,914	1,128,778	1,180,873
	Type	Narrative		Amount						
	ONE-TIME	Vehicle replacement program		1,600,000						
				1,600,000						
001-2111-211-5740200	:	Machinery & Equipment / Machinery	83,000	312,620	-229,620	-277	381,600	298,481	234,296	160,156
	Type	Narrative		Amount						
	RECURRING	Replacement K9's		15,000						
	RECURRING	Replacement K9 Kennels		5,000						

Segments/Accounts		Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
RECURRING	Motorola APX6000 Radios		8,000						
RECURRING	Drone - Replacement		35,000						
ONE-TIME	Chemical Fume Hood		20,000						
			83,000						
SubTotal : 2111 : Police		54,608,884	50,723,476	3,885,408	7	47,343,034	45,636,608	41,696,911	37,847,628
SubTotal : 001 : General Fund		54,608,884	50,723,476	3,885,408	7	47,343,034	45,636,608	41,696,911	37,847,628
SubTotal : EXPENSE		54,608,884	50,723,476	3,885,408	7	47,343,034	45,636,608	41,696,911	37,847,628
Grand Total		49,501,893	45,976,286	3,525,607	7	42,945,826	39,276,414	36,724,306	33,223,053

The City of Frederick
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2027, Working, Details, FY 2027 Mayor's Budget Adopted
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Report by: Fund, Dept/Div

Segments/Accounts	Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
EXPENSE								
001 : General Fund								
2211 : Fire								
001-2211-221-5264100 : Health Insurance / Retirees >= 65	0	1,600	-1,600	-100	2,316	1,446	1,368	2,741
001-2211-221-5266300 : Health Insurance / OPEB Payment	3,652	3,652	0	0	3,652	3,652	3,652	3,652
001-2211-221-5269100 : Health Insurance / Life	1,488	1,488	0	0	1,705	1,860	1,705	1,917
001-2211-221-5282500 : Retirement / 25 Year Plan	0	222,967	-222,967	-100	222,967	284,771	259,644	249,814
001-2211-221-5284000 : Retirement / Supplement Savings Fees	0	453	-453	-100	330	329	556	405
001-2211-221-5650000 : Fire / Insurance	473	597	-124	-27	1,056	1,057	944	1,300
SubTotal : 2211 : Fire	5,613	230,757	-225,144	-4,012	232,026	293,115	267,869	259,829
SubTotal : 001 : General Fund	5,613	230,757	-225,144	-4,012	232,026	293,115	267,869	259,829
SubTotal : EXPENSE	5,613	230,757	-225,144	-4,012	232,026	293,115	267,869	259,829
Grand Total	5,613	230,757	-225,144	-4,012	232,026	293,115	267,869	259,829

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REVENUE								
001 : General Fund								
2311 : Building Inspection								
001-2311-000-3930001 : Capital Asset Disposition / Sale of Gen. Cap. Asse	0	0	0	0	9,000	7,650	0	0
001-2311-231-3222201 : Fire Code Plan Review / Fire Protection Permits	350,000	300,000	50,000	14	355,968	314,046	431,529	586,784
Type RECURRING	Narrative PROJECTION METHOD: HISTORICAL REVIEW		Amount 350,000 350,000					
001-2311-231-3222301 : Non-business Lic./Permits / Building Permits	1,850,000	1,400,000	450,000	24	1,379,171	2,383,879	1,500,659	1,496,187
Type RECURRING	Narrative - RESIDENTIAL & COMMERCIAL - PROJECTION METHOD: HISTORICAL REVIEW		Amount 1,850,000 1,850,000					
001-2311-231-3222302 : Building Permits / Reinspection Fee	300	300	0	0	0	-139	0	0
Type RECURRING	Narrative - BUILDING REINSPECTION FEE FOR RESIDENTIAL AND COMMERCIAL PROJECTS - PROJECTION METHOD: ESTIMATED OCCURRENCES		Amount 300 300					
001-2311-231-3222305 : Permit Fees / Sidewalk Cafe Permit	1,200	1,200	0	0	1,280	2,112	960	576
Type RECURRING	Narrative PROJECTION METHOD: HISTORICAL REVIEW		Amount 1,200 1,200					
001-2311-231-3222310 : Special Requests / Permit Extension Requests	4,000	4,000	0	0	9,575	8,550	5,050	3,300
Type RECURRING	Narrative - PROJECTION METHOD: HISTORICAL REVIEW		Amount 4,000 4,000					

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001-2311-231-3222311 : Special Requests / Building Appeals Board		200	200	0	0	0	0	0	0
Type	Narrative	Amount							
RECURRING	- PROJECTION METHOD: HISTORICAL REVIEW	200 200							
001-2311-231-3222313 : Non-business Lic./Permits / Vendors/Peddlers Licens		3,000	3,000	0	0	8,800	11,725	7,125	5,050
Type	Narrative	Amount							
RECURRING	- PROJECTION METHOD: HISTORICAL REVIEW	3,000 3,000							
001-2311-231-3222314 : Permit Transfer		0	0	0	0	160	880	1,200	1,520
001-2311-231-3400004 : Concessions / Vending Machines		150	150	0	0	91	120	118	63
Type	Narrative	Amount							
RECURRING	MUNICIPAL OFFICE ANNEX BUILDING - CONCESSION	150 150							
001-2311-231-3422001 : Non-business Lic./Permits / Fire Code Plan Review		150,000	150,000	0	0	184,481	409,175	214,454	41,069
Type	Narrative	Amount							
RECURRING	- PROJECTION METHOD: HISTORICAL REVIEW	150,000 150,000							
001-2311-231-3435003 : Sidewalk Repair Fees		0	0	0	0	68,729	132,251	184,991	15,691
001-2311-231-3690001 : Miscellaneous / Other Misc. Receipts		800	800	0	0	393	750	1,190	1,294
Type	Narrative	Amount							
RECURRING	- BUILDING DEPARTMENT F.O.I.A. COPIES, ETC... - PROJECTION METHOD: HISTORICAL REVIEW	800 800							
001-2311-231-3690002 : Miscellaneous / Discounts Earned		0	0	0	0	0	2	0	0
SubTotal : 2311 : Building Inspection		-2,359,650	-1,859,650	-500,000	21	-2,017,648	-3,271,001	-2,347,276	-2,151,534
SubTotal : 001 : General Fund		-2,359,650	-1,859,650	-500,000	21	-2,017,648	-3,271,001	-2,347,276	-2,151,534
SubTotal : REVENUE		-2,359,650	-1,859,650	-500,000	21	-2,017,648	-3,271,001	-2,347,276	-2,151,534
EXPENSE									
001 : General Fund									
2311 : Building Inspection									
001-2311-231-5121100 : Salaries - Full Time / Productive Time		1,451,461	1,351,842	99,619	6	1,087,140	1,041,700	1,042,114	900,157
001-2311-231-5121200 : Salaries - Full Time / Vacation		0	0	0	0	64,016	80,062	89,850	69,393
001-2311-231-5121300 : Salaries - Full Time / Sick		0	0	0	0	48,892	24,953	38,688	25,256

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001-2311-231-5121400 : Salaries - Full Time / Holiday			0	0	0	0	61,450	60,875	62,865	55,219
001-2311-231-5121500 : Salaries - Full Time / Other Leave			0	0	0	0	19,217	33,246	40,602	51,832
001-2311-231-5141300 : Overtime / Premium Overtime			3,000	3,000	0	0	0	157	0	773
001-2311-231-5210000 : Inspections/Code / Workmen's Compensation			53,264	50,725	2,539	4	57,189	51,107	42,969	40,004
001-2311-231-5221100 : FICA / Social Security			90,175	84,001	6,174	6	77,936	75,661	77,720	65,405
001-2311-231-5221200 : FICA / Medicare			21,090	19,648	1,442	6	18,227	17,695	18,176	15,296
001-2311-231-5264100 : Health Insurance / Retirees >= 65			40,404	17,602	22,802	56	27,157	15,677	13,451	21,587
001-2311-231-5266100 : Health Insurance / CIGNA			206,222	188,719	17,503	8	187,541	183,865	147,671	142,013
001-2311-231-5266200 : Health Insurance / CIGNA - Retirees			71,175	68,437	2,738	3	62,956	64,617	15,967	6,750
001-2311-231-5266300 : Health Insurance / OPEB Payment			45,286	45,286	0	0	45,286	45,286	45,286	45,286
001-2311-231-5266500 : OPEB Retirement Health Savings Plan			30,000	32,500	-2,500	-9	30,000	29,167	25,208	18,622
001-2311-231-5267200 : Health Insurance / Aetna Dental -Emp			6,454	8,647	-2,193	-34	7,663	6,848	5,450	-97
001-2311-231-5267900 : Vision - Emp			1,213	2,588	-1,375	-114	2,160	2,110	1,723	13
001-2311-231-5268100 : Health Insurance / Disability			4,047	3,931	116	2	3,729	3,747	3,876	2,964
001-2311-231-5269100 : Health Insurance / Life			3,879	3,879	0	0	4,148	4,219	4,031	2,006
001-2311-231-5282500 : Retirement / 25 Year Plan			189,342	169,510	19,832	10	169,510	208,135	189,770	182,585
001-2311-231-5283000 : Retirement / 30 Year Plan			44,960	28,711	16,249	36	28,711	15,353	13,623	13,410
001-2311-231-5284000 : Retirement / Supplement Savings Fees			0	633	-633	-100	461	459	665	521
001-2311-231-5291100 : Misc Benefits / Tuition			0	0	0	0	7,070	7,034	3,813	4,177
001-2311-231-5291300 : Misc Benefits / Other			26,880	21,504	5,376	20	18,126	18,927	20,098	16,665
001-2311-231-5310100 : Supplies / General Supplies			36,356	34,625	1,731	4	6,138	30,103	47,057	13,741
	Type	Narrative			Amount					
	RECURRING	- GEN'L OFFICE SUPPLIES, MISCELLANEOUS COMPUTER SOFTWARE, OFFICE FURNITURE & FIELD AND CAMERA EQUIPMENT			34,056					
	RECURRING	- NEW / UPDATED BLDG CODE REF MATERIALS			1,250					
	RECURRING	- UPDATED NFPA FIRE CODE REFERENCE MATERIALS			750					
	RECURRING	- MOA BLDG FUNCTIONS FROM COKE / VENDING MACHINE			300					
					36,356					
001-2311-231-5310300 : Supplies / Clothing/Uniforms			4,410	4,200	210	4	2,680	5,828	4,355	197
	Type	Narrative			Amount					
	RECURRING	- CITY LOGO SHIRTS & JACKETS/MISC. SAFETY GEAR			4,410					
					4,410					

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001-2311-231-5310600 : Supplies / Motor Vehicles			4,042	3,850	192	4	456	389	1,436	82
Type	Narrative	Amount								
RECURRING	VEHICLE SUPPLIES	4,042								
		4,042								
001-2311-231-5330100 : Energy / Fuel & Oil			8,678	8,265	413	4	5,932	6,522	7,473	6,295
001-2311-231-5410000 : Inspections/Code / Professional Services			42,525	40,500	2,025	4	36,378	41,577	52,587	9,611
Type	Narrative	Amount								
RECURRING	- VEHICLE EMISSIONS	148								
RECURRING	- CORPORATE HEALTH SERVICES	228								
RECURRING	- INTERPRETER SERVICES	174								
RECURRING	- CREDIT CARD SERVICE FEE	41,975								
		42,525								
001-2311-231-5520100 : Repair and Maint. Service / General Repair/Maint.			660	660	0	0	0	141,005	294,498	250,613
Type	Narrative	Amount								
RECURRING	- DIGITAL RADIO REPAIRS	660								
		660								
001-2311-231-5520101 : Motor Vehicle Repairs and Maint. Service			6,064	5,775	289	4	4,067	3,666	3,433	873
Type	Narrative	Amount								
RECURRING	VEHICLE REPAIRS & SERVICE	6,064								
		6,064								
001-2311-231-5520200 : Repair and Maint. Service / Maintenance Contracts			525	525	0	0	0	0	0	0
Type	Narrative	Amount								
RECURRING	- NON-CONTRACTED PRINTER REPAIRS	525								
		525								
001-2311-231-5570000 : Inspections/Code / Licenses/Permits			35,104	33,737	1,367	3	115	529	404	761
Type	Narrative	Amount								
RECURRING	- MD PE LICENSE RENEWAL FOR 1 FIRE PROTECTION ENGINEER	150								
RECURRING	- 4+ I.C.C. CERTIFICATION RENEWALS PLANS REVIEWER & BUILDING INSPECTORS	200								
RECURRING	- 1 ARCHITECTUAL LICENSE RENEWAL FOR 1 PLANS REVIEWER	100								
RECURRING	- REQUIRED CERTIFICATION CLASSES FOR PLANS REVIEWERS & BLDG INSPECTORS	1,000								
RECURRING	- IVR SYSTEM	18,954								
RECURRING	- 3RD PARTY INSPECTION/REVIEW SERVICES (210 HOURS @ \$70.00 HOUR)	14,700								
		35,104								

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001-2311-231-5610100 : Communications / Telephone			20,838	19,845	993	4	18,042	19,021	18,181	16,102
Type	Narrative	Amount								
RECURRING	-OFFICE PHONES AND CELLPHONES/LAPTOPS	20,838 20,838								
001-2311-231-5610200 : Communications / Postage			1,000	3,000	-2,000	-200	148	381	1,079	1,101
Type	Narrative	Amount								
RECURRING	- POSTAGE	1,000 1,000								
001-2311-231-5620100 : Travel / Transportation			6,000	5,250	750	12	313	0	0	0
Type	Narrative	Amount								
RECURRING	Air fare/Travel for three (3) employees to attend ICC Conference	6,000 6,000								
001-2311-231-5621100 : Travel / Dues/Registration Fees			8,931	8,505	426	4	4,882	5,053	2,126	1,919
Type	Narrative	Amount								
RECURRING	- INT'L CODE COUNCIL MEMBERSHIP (INSPECTORS / PLANS REVIEWERS)	265								
RECURRING	- NATIONAL FIRE PROTECTION ASSOCIATION MEMBERSHIP (INSPECTORS/PLAN REVIEWERS)	193								
RECURRING	- MD BLDG OFFICIALS ASSOCIATION MEMBERSHIP (INSPECTORS/PLAN REVIEWERS)	221								
RECURRING	- AMERICAN FIRE SPRINKLER ASSOCIATION MEMBERSHIP	110								
RECURRING	- INT'L CODE COUNCIL SEMINARS & TRAINING INSPECTORS & PLANS REVIEWERS	1,968								
RECURRING	- MD BLDG OFFICIALS ASSOC SEMINARS FOR INSPECTORS & PLANS REVIEWERS	992								
RECURRING	OTHER TRAINING	662								
RECURRING	ICC Annual Membership Renewal MBOA Registration and Dues	3,418								
RECURRING	General Registration/Misc Training	1,102 8,931								
001-2311-231-5622100 : Lodging			4,000	4,000	0	0	798	0	0	0
Type	Narrative	Amount								
RECURRING	Travel/Lodging for three (3) employees to attend ICC Conference	4,000 4,000								
001-2311-231-5623100 : Travel / Meals/Food			2,250	840	1,410	62	214	0	0	0
Type	Narrative	Amount								
RECURRING	Per Diem for food - ICC Conference for three (3) Inspectors	2,250 2,250								
001-2311-231-5630000 : Advertising			5,450	9,450	-4,000	-74	0	0	0	0
Type	Narrative	Amount								
RECURRING	- COST OF ADVERTISING FOR NEW HIRE(S).	5,450 5,450								

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001-2311-231-5650000 : Inspections/Code / Insurance	14,954	18,734	-3,780	-26	17,819	20,555	17,636	15,770
001-2311-231-5740100 : Machinery & Equipment / Vehicles	0	0	0	0	67,938	61,828	94,454	0
SubTotal : 2311 : Building Inspection	2,490,639	2,302,924	187,715	7	2,194,505	2,327,357	2,448,335	1,996,902
SubTotal : 001 : General Fund	2,490,639	2,302,924	187,715	7	2,194,505	2,327,357	2,448,335	1,996,902
SubTotal : EXPENSE	2,490,639	2,302,924	187,715	7	2,194,505	2,327,357	2,448,335	1,996,902
 Grand Total	 130,989	 443,274	 -312,285	 -239	 176,857	 -943,644	 101,059	 -154,632

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REVENUE								
001 : General Fund								
2312 : Electrical Inspection								
001-2312-000-3930001 : Capital Asset Disposition / Sale of Gen. Cap. Asse	0	0	0	0	4,500	0	0	0
001-2312-233-3212302 : Business Licenses/Permits / Electrical Licenses	0	0	0	0	0	0	0	25,680
001-2312-233-3222306 : Non-business Lic./Permits / Electrical Permits	450,000	450,000	0	0	334,470	569,990	675,681	534,922
Type RECURRING	Narrative - ELECTRICAL PERMITTING FEES FOR RESIDENTIAL & COMMERCIAL PROJECTS		Amount 450,000					
			450,000					
001-2312-233-3222307 : Electrical Permits / Electrical Reinsp. Fee	4,000	4,000	0	0	375	150	675	150
Type RECURRING	Narrative - ELECTRICAL RE-INSPECTION FEE FOR RESIDENTIAL AND COMMERCIAL PROJECTS - PROJECTION METHOD: HISTORICAL REVIEW		Amount 4,000					
			4,000					
001-2312-233-3222314 : Permit Transfer	200	200	0	0	160	120	1,000	160
001-2312-233-3510001 : General / Municipal Infractions	300	300	0	0	0	0	0	0
Type RECURRING	Narrative - ELECTRICAL INSPECTION - MUNICIPAL INFRACTIONS PER OCCURRENCE - PROJECTION METHOD: HISTORICAL REVIEW		Amount 300					
			300					
SubTotal : 2312 : Electrical Inspection	-454,500	-454,500	0	0	-339,505	-570,260	-677,356	-560,912
SubTotal : 001 : General Fund	-454,500	-454,500	0	0	-339,505	-570,260	-677,356	-560,912
SubTotal : REVENUE	-454,500	-454,500	0	0	-339,505	-570,260	-677,356	-560,912

EXPENSE

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001 : General Fund								
2312 : Electrical Inspection								
001-2312-233-5121100 : Salaries - Full Time / Productive Time	249,817	241,760	8,057	3	186,280	181,215	164,100	159,488
001-2312-233-5121200 : Salaries - Full Time / Vacation	0	0	0	0	14,439	16,081	9,477	21,769
001-2312-233-5121300 : Salaries - Full Time / Sick	0	0	0	0	8,196	3,924	5,341	985
001-2312-233-5121400 : Salaries - Full Time / Holiday	0	0	0	0	10,597	10,868	10,431	9,640
001-2312-233-5121500 : Salaries - Full Time / Other Leave	0	0	0	0	4,796	6,591	3,544	15,826
001-2312-233-5141300 : Overtime / Premium Overtime	300	300	0	0	0	0	0	0
001-2312-233-5210000 : Inspections/Code / Workmen's Compensation	12,249	11,664	585	4	13,152	11,754	9,881	9,416
001-2312-233-5221100 : FICA / Social Security	15,508	15,008	500	3	13,688	13,320	11,747	12,390
001-2312-233-5221200 : FICA / Medicare	3,626	3,510	116	3	3,201	3,115	2,747	2,898
001-2312-233-5264100 : Health Insurance / Retirees >= 65	3,108	1,600	1,508	48	2,316	1,446	1,368	2,741
001-2312-233-5266100 : Health Insurance / CIGNA	31,684	26,166	5,518	17	29,005	28,305	18,789	22,721
001-2312-233-5266200 : Health Insurance / CIGNA - Retirees	59,188	56,913	2,275	3	56,912	58,302	62,113	40,448
001-2312-233-5266300 : Health Insurance / OPEB Payment	13,878	13,878	0	0	13,878	13,878	13,878	13,878
001-2312-233-5266500 : OPEB Retirement Health Savings Plan	2,500	5,000	-2,500	-100	2,500	2,500	3,750	2,292
001-2312-233-5267200 : Health Insurance / Aetna Dental -Emp	1,628	1,550	78	4	2,514	2,217	1,620	25
001-2312-233-5267900 : Vision - Emp	370	803	-433	-118	670	666	540	-14
001-2312-233-5268100 : Health Insurance / Disability	596	729	-133	-23	657	675	584	511
001-2312-233-5269100 : Health Insurance / Life	592	592	0	0	715	733	650	379
001-2312-233-5282500 : Retirement / 25 Year Plan	32,614	33,185	-571	-2	33,185	56,401	51,424	49,477
001-2312-233-5283000 : Retirement / 30 Year Plan	14,128	6,407	7,721	54	6,407	0	0	0
001-2312-233-5291300 : Misc Benefits / Other	1,344	1,344	0	0	2,119	2,212	1,979	2,580
001-2312-233-5310100 : Supplies / General Supplies	4,382	4,173	209	4	801	1,308	10,362	1,444
Type RECURRING	Narrative - GEN'L OFFICE SUPPLIES, MISCELLANEOUS COMPUTER SOFTWARE, OFFICE FURNITURE & FIELD AND CAMERA EQUIPMENT.	Amount 4,382						
		4,382						
001-2312-233-5310300 : Supplies / Clothing/Uniforms	1,378	1,312	66	4	426	1,192	1,608	0
Type RECURRING	Narrative - CITY LOGO SHIRTS & JACKETS/MISC. SAFETY GEAR	Amount 1,378						
		1,378						

Segments/Accounts			Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
001-2312-233-5310600 : Supplies / Motor Vehicles			1,390	1,323	67	4	7	112	185	455
Type	Narrative	Amount								
RECURRING	VEHICLE SUPPLIES	1,390								
001-2312-233-5330100 : Energy / Fuel & Oil			3,607	3,435	172	4	1,311	1,663	2,266	2,139
001-2312-233-5410000 : Inspections/Code / Professional Services			10,587	10,083	504	4	6,853	9,338	4,008	223
Type	Narrative	Amount								
RECURRING	- VEHICLE EMISSIONS	50								
RECURRING	- CORPORATE HEALTH SERVICES	100								
RECURRING	- CREDIT CARD SERVICE FEE	10,437								
001-2312-233-5520100 : Repair and Maint. Service / General Repair/Maint.			100	210	-110	-110	0	0	0	0
Type	Narrative	Amount								
RECURRING	- DIGITAL RADIO REPAIR	100								
001-2312-233-5520101 : Motor Vehicle Repairs and Maint. Service			2,063	1,965	98	4	1,915	333	759	63
Type	Narrative	Amount								
RECURRING	VEHICLE REPAIRS & SERVICE	2,063								
001-2312-233-5570000 : Inspections/Code / Licenses/Permits			11,575	11,575	0	0	0	0	3,000	0
Type	Narrative	Amount								
RECURRING	- MARYLAND ELECTRICAL LEAGUE DUES	50								
RECURRING	- 3RD PARTY INSPECTION SERVICES	11,525								
001-2312-233-5610100 : Communications / Telephone			3,355	3,195	160	4	2,469	2,995	3,151	2,636
Type	Narrative	Amount								
RECURRING	- OFFICE PHONES AND CELLPHONES/LAPTOPS	3,355								
001-2312-233-5610200 : Communications / Postage			300	600	-300	-100	23	84	330	476
Type	Narrative	Amount								
RECURRING	POSTAGE	300								
001-2312-233-5621100 : Travel / Dues/Registration Fees			953	908	45	4	1,495	295	1,073	80
Type	Narrative	Amount								
RECURRING	ELECTRICAL INSPECTORS ASSOCIATION MEMBERSHIP	330								
RECURRING	NEC SEMINAR	623								

Segments/Accounts	Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
		953						
001-2312-233-5622100 : Travel / Lodging	0	0	0	0	0	0	909	0
001-2312-233-5650000 : Inspections/Code / Insurance	3,912	4,492	-580	-15	4,464	4,994	4,283	3,853
001-2312-233-5740100 : Vehicles	0	0	0	0	33,969	0	0	0
SubTotal : 2312 : Electrical Inspection	486,732	463,680	23,052	4	458,960	436,517	405,897	378,819
SubTotal : 001 : General Fund	486,732	463,680	23,052	4	458,960	436,517	405,897	378,819
SubTotal : EXPENSE	486,732	463,680	23,052	4	458,960	436,517	405,897	378,819
 Grand Total	 32,232	 9,180	 23,052	 71	 119,455	 -133,743	 -271,459	 -182,093

The City of Frederick
Working Budget Report
2027, Working, Details, FY 2027 Mayor's Budget Adopted
From Account: To Account:
Run Date: 06/18/2026 User: tbaugher
Report by: Fund, Dept/Div

Segments/Accounts	Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
REVENUE								
001 : General Fund								
2313 : DPW Projects & Inspections								
001-2313-000-3930001 : Capital Asset Disposition / Sale of Gen. Cap. Asse	0	0	0	0	0	2,880	2,000	0
001-2313-234-3423001 : Public Safety / Development Inspection	1,000,000	1,000,000	0	0	730,907	709,098	567,504	837,743
Type RECURRING	Narrative Inspection Fees	Amount 1,000,000 1,000,000						
001-2313-234-3435003 : Sidewalk Repair Fees	500,000	1,010,000	-510,000	-102	280,475	287,712	376,536	93,622
SubTotal : 2313 : DPW Projects & Inspections	-1,500,000	-2,010,000	510,000	-34	-1,011,382	-999,690	-946,040	-931,365
SubTotal : 001 : General Fund	-1,500,000	-2,010,000	510,000	-34	-1,011,382	-999,690	-946,040	-931,365
SubTotal : REVENUE	-1,500,000	-2,010,000	510,000	-34	-1,011,382	-999,690	-946,040	-931,365
EXPENSE								
001 : General Fund								
2313 : DPW Projects & Inspections								
001-2313-234-5121100 : Salaries - Full Time / Productive Time	1,188,967	1,108,017	80,950	6	834,882	758,700	498,928	382,047
001-2313-234-5121200 : Salaries - Full Time / Vacation	0	0	0	0	46,160	54,795	32,871	25,396
001-2313-234-5121300 : Salaries - Full Time / Sick	0	0	0	0	35,668	37,644	22,393	25,805
001-2313-234-5121400 : Salaries - Full Time / Holiday	0	0	0	0	46,183	47,289	29,675	24,041
001-2313-234-5121500 : Salaries - Full Time / Other Leave	0	0	0	0	15,253	19,045	8,061	3,930
001-2313-234-5141300 : Overtime / Premium Overtime	2,000	2,000	0	0	344	0	0	0
001-2313-234-5210000 : Inspections/Code / Workmen's Compensation	35,501	33,815	1,686	4	38,118	34,094	27,682	26,374
001-2313-234-5221100 : FICA / Social Security	73,840	68,821	5,019	6	59,262	55,376	35,345	26,422
001-2313-234-5221200 : FICA / Medicare	17,271	16,094	1,177	6	13,859	12,951	8,266	6,179

Segments/Accounts		Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
001-2313-234-5264100 : Health Insurance / Retirees >= 65		18,648	12,802	5,846	31	13,896	8,676	8,207	13,821
001-2313-234-5266100 : Health Insurance / CIGNA		214,124	164,099	50,025	23	166,979	149,476	112,388	105,896
001-2313-234-5266200 : Health Insurance / CIGNA - Retirees		28,289	0	28,289	100	27,201	4,644	0	964
001-2313-234-5266300 : Health Insurance / OPEB Payment		25,564	25,564	0	0	25,564	25,564	25,564	25,564
001-2313-234-5266500 : OPEB Retirement Health Savings Plan		30,000	20,000	10,000	33	36,118	14,299	18,882	968
001-2313-234-5267200 : Health Insurance / Aetna Dental -Emp		8,346	6,728	1,618	19	6,037	5,404	3,878	47
001-2313-234-5267900 : Vision - Emp		954	998	-44	-5	892	862	549	6
001-2313-234-5268100 : Health Insurance / Disability		3,402	2,697	705	20	2,868	2,704	1,858	1,250
001-2313-234-5269100 : Health Insurance / Life		1,946	1,946	0	0	3,193	3,074	2,183	1,223
001-2313-234-5282500 : Retirement / 25 Year Plan		80,141	82,903	-2,762	-4	82,903	42,331	38,596	37,135
001-2313-234-5283000 : Retirement / 30 Year Plan		109,177	72,176	37,001	33	72,176	29,129	25,847	25,443
001-2313-234-5291300 : Other		4,032	2,688	1,344	33	2,354	2,458	582	1,358
001-2313-234-5310100 : Supplies / General Supplies		26,500	23,000	3,500	13	7,914	18,427	19,406	22,779
Type		Narrative		Amount					
RECURRING		General office supplies		7,000					
RECURRING		Copier/paper products		2,000					
RECURRING		Field/Operating equipment for 6 inspectors, Asst. Mgr. of Projects & Inspect., Mgr of Projects & Inspect., 4 Projects Managers and Office Manager		8,000					
RECURRING		Reference materials for inspectors and Projects Managers		1,500					
RECURRING		Two computer replacements		8,000					
				26,500					
001-2313-234-5310300 : Supplies / Clothing/Uniforms		7,500	6,000	1,500	20	12,590	4,139	5,481	589
Type		Narrative		Amount					
RECURRING		Miscellaneous protective/safety clothing, City Brand clothing (13 staff members)		7,500					
				7,500					
001-2313-234-5310600 : Supplies / Motor Vehicles		7,500	7,500	0	0	1,987	413	1,850	8,329
Type		Narrative		Amount					
RECURRING		Materials for Vehicle Maintenance/Repairs performed in-house for eleven vehicles		7,500					
				7,500					
001-2313-234-5330100 : Energy / Fuel & Oil		24,200	22,000	2,200	9	13,799	15,228	18,424	12,804
Type		Narrative		Amount					
RECURRING		11 vehicles @ approx. \$2200 per month		24,200					
				24,200					

Segments/Accounts			Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
001-2313-234-5410000 : Inspections/Code / Professional Services			157,000	5,000	152,000	96	709	3,025	623	1,240
Type	Narrative		Amount							
RECURRING	Vehicle Emissions @ 30.00 each (11)		330							
RECURRING	Corporate Health Services: Random testing, etc.		1,170							
RECURRING	Consulting Services to support Project development/construction inspection services		5,500							
ONE-TIME	Revision of City Standard Specifications		150,000							
			157,000							
001-2313-234-5520100 : Repair and Maint. Service / General Repair/Maint.			2,000,000	1,500,000	500,000	25	1,345,331	1,254,248	1,000,100	0
Type	Narrative		Amount							
RECURRING	Sidewalk repairs		2,000,000							
			2,000,000							
001-2313-234-5520101 : Motor Vehicle Repairs and Maint. Service			20,000	15,000	5,000	25	1,784	6,982	5,831	2,823
Type	Narrative		Amount							
RECURRING	Repair & Maintenance Service for 11 Vehicles (alignments,engine repair,etc.)		17,000							
ONE-TIME	City branding for new vehicle		3,000							
			20,000							
001-2313-234-5570000 : Inspections/Code / Licenses/Permits			100,000	6,000	94,000	94	0	205	2,857	1,829
Type	Narrative		Amount							
RECURRING	License Fees for Adobe Acrobat for Project Managers & Office Manager		1,000							
RECURRING	Bluebeam Annual Subscription and Renewal		9,000							
RECURRING	Project Management Software Annual Subscription		90,000							
			100,000							
001-2313-234-5610100 : Communications / Telephone			9,500	8,500	1,000	10	7,721	7,957	8,031	6,491
Type	Narrative		Amount							
RECURRING	13 Smartphones for 5 Inspectors,5 Project Mgrs., Asst. Mgr. Projects/Inspections, Mgr. of Projects/Inspections, and Office Mgr.		8,000							
RECURRING	3 Office phones and 1 FAX line		1,500							
			9,500							
001-2313-234-5610200 : Communications / Postage			7,000	5,000	2,000	28	3,115	4,815	1,635	1,386
Type	Narrative		Amount							
RECURRING	Postage for trip/fall program		7,000							
			7,000							
001-2313-234-5620100 : Travel / Transportation			1,000	1,000	0	0	0	0	0	0
Type	Narrative		Amount							
RECURRING	Minimal Travel needs (i.e. tolls,etc)		1,000							
			1,000							

Segments/Accounts		Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
001-2313-234-5621100 : Travel / Dues/Registration Fees		10,100	10,000	100	0	2,755	916	2,183	435
Type	Narrative	Amount							
RECURRING	MDE Water Sampling Registration	150							
RECURRING	CPR Training	400							
RECURRING	Misc. Project Manager & Inspector Training, including PM specific seminars/certifications/training.	9,050							
RECURRING	Training Renewal Memberships	500							
		10,100							
001-2313-234-5623100 : Travel / Meals/Food		1,000	1,000	0	0	0	0	0	0
Type	Narrative	Amount							
RECURRING	Conference/Training meal allowance	1,000							
		1,000							
001-2313-234-5650000 : Inspections/Code / Insurance		23,634	16,728	6,906	29	26,115	17,423	15,021	9,818
001-2313-234-5740100 : Machinery & Equipment / Vehicles		50,000	0	50,000	100	0	43,254	63,226	111,351
Type	Narrative	Amount							
ONE-TIME	New Vehicle for position added in prior year	50,000							
		50,000							
SubTotal : 2313 : DPW Projects & Inspections		4,287,136	3,248,076	1,039,060	24	2,953,730	2,685,547	2,046,423	913,743
SubTotal : 001 : General Fund		4,287,136	3,248,076	1,039,060	24	2,953,730	2,685,547	2,046,423	913,743
SubTotal : EXPENSE		4,287,136	3,248,076	1,039,060	24	2,953,730	2,685,547	2,046,423	913,743
Grand Total		2,787,136	1,238,076	1,549,060	55	1,942,348	1,685,857	1,100,383	-17,622

The City of Frederick
Working Budget Report
2027, Working, Details, FY 2027 Mayor's Budget Adopted
From Account: To Account:
Run Date: 06/18/2026 User: tbaugher
Report by: Fund, Dept/Div

Segments/Accounts	Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
REVENUE								
001 : General Fund								
3111 : General Administration								
001-3111-311-3400001 : Equipmental Rental	0	0	0	0	0	0	0	4,209
001-3111-311-3400002 : Labor	0	0	0	0	0	0	0	8,530
001-3111-311-3400003 : Overhead	0	0	0	0	0	0	0	1,274
001-3111-311-3400004 : Concessions / Vending Machines	0	0	0	0	70	79	100	55
001-3111-311-3690001 : Miscellaneous / Other Misc. Receipts	0	0	0	0	10	0	0	12,573
001-3111-311-3690002 : Discounts Earned	0	0	0	0	0	17	59	13
SubTotal : 3111 : General Administration	0	0	0	0	-80	-96	-159	-26,654
SubTotal : 001 : General Fund	0	0	0	0	-80	-96	-159	-26,654
SubTotal : REVENUE	0	0	0	0	-80	-96	-159	-26,654
EXPENSE								
001 : General Fund								
3111 : General Administration								
001-3111-311-5121100 : Salaries - Full Time / Productive Time	617,809	567,243	50,566	8	439,378	497,732	445,369	422,471
001-3111-311-5121200 : Salaries - Full Time / Vacation	0	0	0	0	56,317	48,487	39,216	32,224
001-3111-311-5121300 : Salaries - Full Time / Sick	0	0	0	0	18,615	13,585	27,881	17,182
001-3111-311-5121400 : Salaries - Full Time / Holiday	0	0	0	0	26,165	30,010	27,312	25,044
001-3111-311-5121500 : Salaries - Full Time / Other Leave	0	0	0	0	10,439	15,370	12,537	10,320
001-3111-311-5141300 : Overtime / Premium Overtime	20,800	20,800	0	0	32,486	40,514	33,943	51,446
001-3111-311-5150000 : Administration / Salaries - Perm Part Time	211,893	207,336	4,557	2	141,091	169,604	159,094	150,602
001-3111-311-5210000 : Administration / Workmen's Compensation	36,286	34,560	1,726	4	38,960	34,824	29,274	27,891
001-3111-311-5221100 : FICA / Social Security	52,731	49,315	3,416	6	44,003	49,544	45,072	42,408

Segments/Accounts		Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
001-3111-311-5221200 : FICA / Medicare		12,333	11,535	798	6	10,315	11,598	10,541	9,926
001-3111-311-5264100 : Health Insurance / Retirees >= 65		31,080	12,482	18,598	59	21,206	11,659	9,846	17,568
001-3111-311-5266100 : Health Insurance / CIGNA		147,038	112,563	34,475	23	90,856	93,357	86,861	68,254
001-3111-311-5266200 : Health Insurance / CIGNA - Retirees		54,425	66,477	-12,052	-23	56,169	68,490	85,188	88,564
001-3111-311-5266300 : Health Insurance / OPEB Payment		75,232	75,232	0	0	75,232	75,232	75,232	75,232
001-3111-311-5266500 : OPEB Retirement Health Savings Plan		14,750	12,250	2,500	16	19,964	3,286	11,000	10,167
001-3111-311-5267200 : Health Insurance / Aetna Dental -Emp		3,406	2,148	1,258	36	1,856	1,772	1,508	-1
001-3111-311-5267900 : Vision - Emp		768	1,057	-289	-38	553	612	493	0
001-3111-311-5268100 : Health Insurance / Disability		1,886	2,124	-238	-13	1,744	1,976	1,893	1,402
001-3111-311-5269100 : Health Insurance / Life		2,306	2,306	0	0	2,181	2,139	2,313	1,594
001-3111-311-5270000 : Administration / Unemployment		0	0	0	0	0	696	558	0
001-3111-311-5282500 : Retirement / 25 Year Plan		47,681	80,265	-32,584	-69	80,265	69,362	63,242	60,848
001-3111-311-5283000 : Retirement / 30 Year Plan		10,272	67,084	-56,812	-554	67,084	67,000	59,450	58,521
001-3111-311-5284000 : Retirement / Supplement Savings Fees		0	0	0	0	0	0	25	295
001-3111-311-5291300 : Misc Benefits / Other		3,360	4,524	-1,164	-35	1,412	1,475	1,513	1,397
001-3111-311-5310100 : Supplies / General Supplies		59,535	79,535	-20,000	-34	57,642	39,090	44,521	42,157
Type	Narrative	Amount							
RECURRING	DPW COMPOUND REPAIR & MAINTENANCE PARTS AND SUPPLIES -	45,000							
RECURRING	HOUSEKEEPING / CLEANING SUPPLIES	7,235							
RECURRING	AUDIO/VISUAL & TRAINING ROOM SUPPLIES	400							
RECURRING	WATCH PERSON SUPPLIES INCLUDING NEW I-PAD	1,800							
RECURRING	OPERATIONS SUPPORT TEAM OFFICE SUPPLIES;	2,200							
RECURRING	MISC. GENERAL SUPPLIES	2,900							
		59,535							
001-3111-311-5310300 : Supplies / Clothing/Uniforms		2,650	3,420	-770	-30	839	2,173	2,891	1,242
Type	Narrative	Amount							
RECURRING	WATCH PERSON UNIFORMS	1,750							
RECURRING	ALTERNATIVE CLOTHING FOR OFFICE MANAGERS & DIRECTORS	900							
		2,650							
001-3111-311-5310600 : Supplies / Motor Vehicles		7,420	7,420	0	0	11,377	4,769	3,311	2,034
Type	Narrative	Amount							
RECURRING	VEHICLE REPAIR & MAINTENANCE PARTS FOR 4 VEHICLES	7,420							
		7,420							

Segments/Accounts			Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
001-3111-311-5330100 : Energy / Fuel & Oil			28,875	28,875	0	0	16,621	19,256	26,720	23,399
001-3111-311-5330200 : Energy / Electricity			95,000	95,000	0	0	105,942	74,433	66,571	60,642
Type	Narrative		Amount							
RECURRING	DPW COMPOUND EXPENSES		95,000							
			95,000							
001-3111-311-5330300 : Energy / Natural Gas			74,000	74,000	0	0	74,174	67,036	52,633	53,810
Type	Narrative		Amount							
RECURRING	DPW COMPOUND		74,000							
			74,000							
001-3111-311-5410000 : Administration / Professional Services			88,900	7,200	81,700	91	12,138	5,334	4,828	4,028
Type	Narrative		Amount							
RECURRING	EMPLOYMENT PHYSICALS & DRUG SCREENS		2,950							
RECURRING	HUMANE ANIMAL REMOVAL FOR DPW FACILITY		1,200							
RECURRING	TOWING		950							
RECURRING	HVAC SYSTEM AIR QUALITY TESTING		2,200							
RECURRING	CONTRACT WITH ABM ELECTRICAL POWER SOLUTIONS		6,600							
RECURRING	311 CARTEGRAPH PLATFORM		75,000							
			88,900							
001-3111-311-5510200 : Cleaning Services / Custodial Services			48,650	42,950	5,700	11	28,274	35,297	36,694	24,520
Type	Narrative		Amount							
RECURRING	PROFESSIONAL WINDOW WASHING		4,150							
RECURRING	CLEANING CONTRACT		41,000							
RECURRING	CLEANING CONTRACT FOR MECHANIC SHOP RESTROOMS		3,500							
			48,650							
001-3111-311-5520100 : Repair and Maint. Service / General Repair/Maint.			100,530	110,530	-10,000	-10	40,534	57,258	87,595	48,998
Type	Narrative		Amount							
RECURRING	OUTSIDE REPAIRS/REPLACEMENT WINDOW INSTALLS		5,000							
RECURRING	OUTSIDE REPAIRS / SERVICE SPRINKLER SYSTEM		15,830							
RECURRING	OUTSIDE REPAIRS / SERVICE ON THE HVAC		16,800							
RECURRING	OUTSIDE REPAIRS TO THE FIRE ALARMS SYSTEMS		10,500							
RECURRING	OUTSIDE REPAIRS DPW PERIMETER FENCING. REPAIRS / REPLACEMENTS OF GARAGE BAY DOORS & OPENER MECHANISMS.		11,000							
RECURRING	BOILER REPAIRS		14,500							
RECURRING	ROOF REPAIRS at DPW		3,800							
RECURRING	OUTSIDE REPAIRS TO BACK FLOW PREVENTION DEVICES		8,600							
RECURRING	GENERATOR REPAIR		4,500							
RECURRING	EMERGENCY GENERATOR SWITCH GEAR REPAIRS		10,000							
			100,530							

Segments/Accounts		Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
001-3111-311-5520101 : Motor Vehicle Repairs and Maint. Service		7,000	7,000	0	0	2,323	16,021	5,684	5,938
Type	Narrative	Amount							
RECURRING	Outside repairs for 4 vehicles	7,000							
		7,000							
001-3111-311-5520200 : Repair and Maint. Service / Maintenance Contracts		32,670	80,670	-48,000	-147	63,931	63,009	61,504	62,813
Type	Narrative	Amount							
RECURRING	PWO HVAC	19,500							
RECURRING	PWO FIRE EXTINGUISHERS YEARLY TEST AND MAINTENANCE	1,800							
RECURRING	PWO PEST CONTROL	1,620							
RECURRING	PWO SPRINKLER SYSTEM - WET & DRY SYSTEMS 2 X YEAR	4,000							
RECURRING	COMCAST - CATV / WEATHER AT DPW & WIRELESS	1,750							
RECURRING	INTERNET - 150/MT	1,800							
RECURRING	FIRE ALARM ANNUAL TESTING	2,200							
RECURRING	BACK FLOW PREVENTION DEVICE PREVENTION YEARLY INSPECTIONS	32,670							
001-3111-311-5562100 : Property Services / Solid Waste Benefit Charg		1,978	1,978	0	0	1,932	1,932	1,932	1,932
001-3111-311-5570000 : Administration / Licenses/Permits		1,192	1,192	0	0	0	875	1,012	716
Type	Narrative	Amount							
RECURRING	PE Licenses	350							
RECURRING	Vehicle Licenses / Renewals	842							
		1,192							
001-3111-311-5610100 : Communications / Telephone		18,500	18,950	-450	-3	8,657	10,572	16,329	15,534
Type	Narrative	Amount							
RECURRING	FREDERICK COUNTY LANDLINES	6,900							
RECURRING	VERIZON EMERGENCY LANDLINES	4,400							
RECURRING	DEPARTMENT SMART PHONES	3,100							
RECURRING	2 TELEPHONE'S AND I-PAD'S FOR DIRECTOR OF DPW	4,100							
		18,500							
001-3111-311-5610200 : Communications / Postage		20	20	0	0	5	6	4	13
Type	Narrative	Amount							
RECURRING	INCIDENTAL POSTAGE	20							
		20							
001-3111-311-5620100 : Travel / Transportation		340	340	0	0	0	0	236	27
001-3111-311-5621100 : Travel / Dues/Registration Fees		5,860	5,860	0	0	889	3,514	750	5,406
Type	Narrative	Amount							
RECURRING	ASCE/NSPE, MDSPE CONFERENCE, PE CONTINUING EDUCATION CLASSES	5,000							

Segments/Accounts		Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
RECURRING	DEPARTMENT TRAINING - MISC.		860 5,860						
001-3111-311-5622100	: Travel / Lodging	500	400	100	20	0	418	0	0
Type RECURRING	Narrative TRAVEL/LODGING FOR DIRECTORS		Amount 500 500						
001-3111-311-5623100	: Travel / Meals/Food	620	620	0	0	0	0	110	0
001-3111-311-5630000	: Advertising	200	200	0	0	0	0	0	0
Type RECURRING	Narrative ADVERTISING		Amount 200 200						
001-3111-311-5650000	: Administration / Insurance	18,705	20,598	-1,893	-11	20,219	23,348	20,414	17,877
001-3111-311-5740100	: Machinery & Equipment / Vehicles	0	0	0	0	0	0	45,919	53,014
SubTotal : 3111 : General Administration		1,937,201	1,916,059	21,142	1	1,681,788	1,732,665	1,709,019	1,597,455
SubTotal : 001 : General Fund		1,937,201	1,916,059	21,142	1	1,681,788	1,732,665	1,709,019	1,597,455
SubTotal : EXPENSE		1,937,201	1,916,059	21,142	1	1,681,788	1,732,665	1,709,019	1,597,455
Grand Total		1,937,201	1,916,059	21,142	1	1,681,708	1,732,569	1,708,860	1,570,801

The City of Frederick
Working Budget Report
2027, Working, Details, FY 2027 Mayor's Budget Adopted
From Account: To Account:
Run Date: 06/18/2026 User: tbaugher
Report by: Fund, Dept/Div

Segments/Accounts	Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
REVENUE								
001 : General Fund								
3112 : Maintenance - Equip/Mach								
001-3112-000-3930001 : Capital Asset Disposition / Sale of Gen. Cap. Asse	0	0	0	0	0	3,135	0	0
001-3112-313-3400002 : Labor	0	0	0	0	0	485	460	1,050
001-3112-313-3690001 : Miscellaneous / Other Misc. Receipts	0	0	0	0	797	1,666	882	1,290
001-3112-313-3690002 : Discounts Earned	0	0	0	0	0	0	0	10
SubTotal : 3112 : Maintenance - Equip/Mach	0	0	0	0	-797	-5,286	-1,342	-2,350
SubTotal : 001 : General Fund	0	0	0	0	-797	-5,286	-1,342	-2,350
SubTotal : REVENUE	0	0	0	0	-797	-5,286	-1,342	-2,350
EXPENSE								
001 : General Fund								
3112 : Maintenance - Equip/Mach								
001-3112-313-5121100 : Salaries - Full Time / Productive Time	953,724	927,147	26,577	2	674,098	627,621	597,694	523,151
001-3112-313-5121200 : Salaries - Full Time / Vacation	0	0	0	0	61,021	58,816	52,763	50,731
001-3112-313-5121300 : Salaries - Full Time / Sick	0	0	0	0	43,020	57,129	48,068	33,847
001-3112-313-5121400 : Salaries - Full Time / Holiday	0	0	0	0	41,146	42,749	39,009	32,412
001-3112-313-5121500 : Salaries - Full Time / Other Leave	0	0	0	0	13,765	21,204	13,363	10,650
001-3112-313-5141200 : Overtime / Standby	0	0	0	0	0	0	50	0
001-3112-313-5141300 : Overtime / Premium Overtime	3,000	3,000	0	0	5,953	5,930	5,121	4,197
001-3112-313-5150000 : Salaries - Perm Part Time	0	0	0	0	0	0	0	13,432
001-3112-313-5210000 : Administration / Workmen's Compensation	48,752	46,433	2,319	4	52,345	46,787	39,332	37,474
001-3112-313-5221100 : FICA / Social Security	59,317	57,670	1,647	2	50,019	48,764	45,010	38,284
001-3112-313-5221200 : FICA / Medicare	13,871	13,487	384	2	11,698	11,405	10,527	8,953

Segments/Accounts		Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
001-3112-313-5264100 : Health Insurance / Retirees >= 65		12,432	6,401	6,031	48	10,300	5,670	5,472	10,965
001-3112-313-5266100 : Health Insurance / CIGNA		264,180	231,542	32,638	12	241,009	213,711	192,154	162,728
001-3112-313-5266200 : Health Insurance / CIGNA - Retirees		40,296	12,528	27,768	68	34,571	26,065	27,346	31,821
001-3112-313-5266300 : Health Insurance / OPEB Payment		36,521	36,521	0	0	36,521	36,521	36,521	36,521
001-3112-313-5266500 : OPEB Retirement Health Savings Plan		22,500	17,500	5,000	22	27,500	17,708	16,667	14,167
001-3112-313-5267200 : Health Insurance / Aetna Dental -Emp		6,531	7,392	-861	-14	7,682	6,244	4,970	24
001-3112-313-5267900 : Vision - Emp		1,077	1,885	-808	-76	1,642	1,517	899	3
001-3112-313-5268100 : Health Insurance / Disability		2,975	2,963	12	0	2,660	2,747	2,448	1,831
001-3112-313-5269100 : Health Insurance / Life		2,479	2,479	0	0	2,914	2,950	2,626	1,443
001-3112-313-5282500 : Retirement / 25 Year Plan		145,024	147,857	-2,833	-2	147,857	138,901	126,645	121,850
001-3112-313-5283000 : Retirement / 30 Year Plan		21,608	49,956	-28,348	-132	49,956	25,086	22,259	21,911
001-3112-313-5310100 : Supplies / General Supplies		47,700	43,500	4,200	8	17,698	20,034	20,115	25,912
Type Narrative		Amount							
RECURRING Shop Supplies		30,250							
RECURRING Welding Supplies		12,100							
RECURRING Misc. Office Supplies		3,150							
RECURRING Misc. Cleaning Supplies		2,200							
		47,700							
001-3112-313-5310300 : Supplies / Clothing/Uniforms		4,200	3,000	1,200	28	1,329	3,070	5,170	3,304
Type Narrative		Amount							
RECURRING Uniforms		4,200							
		4,200							
001-3112-313-5310600 : Supplies / Motor Vehicles		8,250	7,500	750	9	959	2,060	3,712	2,641
001-3112-313-5330100 : Energy / Fuel & Oil		5,500	5,000	500	9	3,631	2,189	3,987	3,234
Type Narrative		Amount							
RECURRING Fuel & oil for Department Fleet		5,500							
		5,500							
001-3112-313-5340000 : Administration / Chemicals		7,700	7,000	700	9	1,953	5,237	4,024	1,869
Type Narrative		Amount							
RECURRING Carwash Chemicals - De-greaser		4,400							
RECURRING Carwash Detergent		3,300							
		7,700							
001-3112-313-5410000 : Administration / Professional Services		28,850	25,500	3,350	11	1,853	2,864	1,922	1,691
Type Narrative		Amount							

Segments/Accounts			Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
RECURRING	Drug Screening			3,000						
RECURRING	Testing/ Inspection of Forklift 7 Cranes			1,650						
RECURRING	Cleanout & Disposal of Three Phase Seperator			7,700						
RECURRING	Training and Software for GM and Ford Vehicles			16,500						
				28,850						
001-3112-313-5510100 : Cleaning Services / Disposal Fees			8,250	7,500	750	9	804	6,336	739	10,860
Type	Narrative			Amount						
RECURRING	Oil/ Filter/ Antifreeze, etc.			8,250						
				8,250						
001-3112-313-5520100 : Repair and Maint. Service / General Repair/Maint.			23,100	22,000	1,100	4	4,194	17,003	12,926	7,793
Type	Narrative			Amount						
RECURRING	Repair Bay Doors (15)			11,000						
RECURRING	Shop Equipment Repairs			12,100						
				23,100						
001-3112-313-5520101 : Motor Vehicle Repairs and Maint. Service			11,550	10,500	1,050	9	1,316	1,115	1,728	15
Type	Narrative			Amount						
RECURRING	Outside Repairs of Fleet and Loaner Vehicles			11,550						
				11,550						
001-3112-313-5520200 : Repair and Maint. Service / Maintenance Contracts			81,777	30,755	51,022	62	9,031	13,569	7,996	13,717
Type	Narrative			Amount						
RECURRING	Identifix			3,630						
RECURRING	Collective Data (Fleet Maintenance)			8,470						
RECURRING	System Diagnostic & equipment Upgrades tools, Scanners, Laptop			5,800						
RECURRING	Bay Door Maintenance (Inspection, Adjustments)			1,815						
RECURRING	Pressure Cleaning System Service			3,872						
RECURRING	AED Yearly Maintenance and Service Contract			450						
RECURRING	Update for Boosch Scanner			9,740						
RECURRING	CITY-WIDE (NON-POLICE) DEPARTMENT TWO-WAY RADIOS			48,000						
				81,777						
001-3112-313-5540200 : Rentals / Equipment and Vehicles			750	750	0	0	0	0	0	0
001-3112-313-5570000 : Administration / Licenses/Permits			2,320	1,320	1,000	43	1,498	224	917	1,818
Type	Narrative			Amount						
RECURRING	ASE Re-certification			1,320						
RECURRING	Forklift Train the trainer			1,000						
				2,320						
001-3112-313-5610100 : Communications / Telephone			5,000	5,000	0	0	4,709	4,253	4,127	3,187
001-3112-313-5610200 : Communications / Postage			50	50	0	0	25	0	17	1
001-3112-313-5620100 : Travel / Transportation			500	500	0	0	0	0	0	0

Segments/Accounts		Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
001-3112-313-5621100 : Travel / Dues/Registration Fees		4,110	3,740	370	9	0	199	273	943
Type	Narrative	Amount							
RECURRING	Misc Training	1,210							
RECURRING	Registration for ASE classes	2,900							
		4,110							
001-3112-313-5650000 : Administration / Insurance		16,151	16,229	-78	-1	17,835	17,437	15,013	13,403
001-3112-313-5740200 : Machinery & Equipment / Machinery		55,000	0	55,000	100	0	0	9,768	43,065
Type	Narrative	Amount							
ONE-TIME	Forklift with self-dumping dumpster	55,000							
		55,000							
SubTotal : 3112 : Maintenance - Equip/Mach		1,945,045	1,754,605	190,440	9	1,582,512	1,493,115	1,381,378	1,289,848
SubTotal : 001 : General Fund		1,945,045	1,754,605	190,440	9	1,582,512	1,493,115	1,381,378	1,289,848
SubTotal : EXPENSE		1,945,045	1,754,605	190,440	9	1,582,512	1,493,115	1,381,378	1,289,848
Grand Total		1,945,045	1,754,605	190,440	9	1,581,715	1,487,829	1,380,036	1,287,498

The City of Frederick
Working Budget Report
2027, Working, Details, FY 2027 Mayor's Budget Adopted
From Account: To Account:
Run Date: 06/18/2026 User: tbaugher
Report by: Fund, Dept/Div

Segments/Accounts	Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
REVENUE								
001 : General Fund								
3113 : Sustainability								
001-3113-314-3431003 : Tree Canopy Program Fee	5,000	5,000	0	0	0	0	4,600	3,960
001-3113-314-3690000 : Other Sources - Project	0	0	0	0	2,201	0	0	0
001-3113-314-3690001 : Miscellaneous / Other Misc. Receipts	0	0	0	0	0	0	720	0
SubTotal : 3113 : Sustainability	-5,000	-5,000	0	0	-2,201	0	-5,320	-3,960
SubTotal : 001 : General Fund	-5,000	-5,000	0	0	-2,201	0	-5,320	-3,960
SubTotal : REVENUE	-5,000	-5,000	0	0	-2,201	0	-5,320	-3,960
EXPENSE								
001 : General Fund								
3113 : Sustainability								
001-3113-314-5121100 : Productive Time	136,707	129,563	7,144	5	105,183	101,251	86,681	25,111
001-3113-314-5121200 : Vacation	0	0	0	0	8,465	8,184	3,660	2,353
001-3113-314-5121300 : Sick	0	0	0	0	2,647	3,465	3,436	3,040
001-3113-314-5121400 : Holiday	0	0	0	0	5,615	6,057	4,562	1,608
001-3113-314-5121500 : Other Leave	0	0	0	0	1,653	2,431	752	245
001-3113-314-5141300 : Premium Overtime	0	0	0	0	0	0	1,731	0
001-3113-314-5221100 : Social Security	8,476	8,033	443	5	7,543	7,407	6,055	1,826
001-3113-314-5221200 : Medicare	1,982	1,879	103	5	1,764	1,732	1,416	427
001-3113-314-5266100 : Health Insurance / CIGNA	8,996	2,888	6,108	67	8,147	13,088	13,552	6,657
001-3113-314-5266500 : OPEB Retirement Health Savings Plan	3,375	3,375	0	0	3,375	3,375	875	875
001-3113-314-5267200 : Health Insurance / Aetna Dental -Emp	305	461	-156	-52	398	380	324	0
001-3113-314-5267900 : Vision - Emp	160	185	-25	-16	155	154	123	0

Segments/Accounts			Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
001-3113-314-5268100 : Disability			306	386	-80	-27	355	367	293	87
001-3113-314-5269100 : Life			199	199	0	0	343	350	278	44
001-3113-314-5282500 : Retirement / 25 Year Plan			28,091	22,927	5,164	18	22,927	7,013	6,394	6,152
001-3113-314-5291300 : Other			5,376	1,344	4,032	75	1,589	1,659	1,411	407
001-3113-314-5310100 : General Supplies			38,000	48,000	-10,000	-27	18,733	12,754	18,969	17,305
Type	Narrative	Amount								
RECURRING	Miscellaneous supplies/items for community events, to include food. Reusable bags for Plastic Bag Ban Support	18,000								
RECURRING	Tree Canopy program	20,000								
			38,000							
001-3113-314-5310300 : Clothing/Uniforms			1,000	1,000	0	0	813	642	0	0
Type	Narrative	Amount								
RECURRING	Clothing for staff and volunteers	1,000								
			1,000							
001-3113-314-5310600 : Supplies / Motor Vehicles			250	250	0	0	0	0	0	0
001-3113-314-5330100 : Fuel & Oil			250	250	0	0	0	0	0	0
001-3113-314-5410000 : Professional Services			627,000	607,000	20,000	3	382,832	91,089	220,486	61,957
Type	Narrative	Amount								
RECURRING	Social Media/Digital Advertising	5,500								
RECURRING	Community Event Rentals	1,500								
RECURRING	City-Wide Composting Service	600,000								
ONE-TIME	Tree Canopy Assessment	20,000								
			627,000							
001-3113-314-5520100 : General Repair/Maint.			1,000	1,000	0	0	0	0	0	0
001-3113-314-5520101 : Motor Vehicle Repairs and Maint. Service			1,000	1,000	0	0	0	0	0	0
001-3113-314-5570000 : Administration / Licenses/Permits			44,300	4,300	40,000	90	410	2,875	3,210	938
Type	Narrative	Amount								
RECURRING	Adobe Suite a	2,800								
RECURRING	Administration Licenses/Permits	1,500								
ONE-TIME	BEPS Third-Party Reporting	25,000								
ONE-TIME	Climate Dashboard	15,000								
			44,300							
001-3113-314-5610100 : Telephone			1,200	1,200	0	0	1,061	1,094	1,035	575
Type	Narrative	Amount								
RECURRING	Cell Phones for Sustainability Mgr.and Outreach Coordinator	1,200								
			1,200							
001-3113-314-5621100 : Travel / Dues/Registration Fees			14,500	13,900	600	4	5,079	1,043	1,404	600

Segments/Accounts			Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
Type	Narrative	Amount								
RECURRING	International Society of Arboriculture Membership	300								
RECURRING	UMD Sustainable Maryland Training	400								
RECURRING	Trees Matter Symposium for two	400								
RECURRING	ISA Annual Conference for two	1,500								
RECURRING	Casey Trees Livable Communities Conference for two	600								
RECURRING	Misc. Training for two	9,200								
RECURRING	Leeds Cities	1,500								
RECURRING	BEPS Reporting Fees	200								
RECURRING	Bee City Application Fee	400								
		14,500								
001-3113-314-5622100	: Travel / Lodging	600	600	600	0	0	0	276	348	271
001-3113-314-5640000	: Printing & Binding	22,500	22,500	22,500	0	0	94	117	1,402	0
Type	Narrative	Amount								
RECURRING	Sustainability Committee (Green Initiatives)	2,500								
RECURRING	Marketing for sustainability initiatives, Marketing for Compost Program, and Community Events	20,000								
		22,500								
001-3113-314-5650000	: Insurance	2,039	724	1,315	64	1,280	808	724	280	
SubTotal : 3113 : Sustainability			947,612	872,964	74,648	7	580,461	267,611	379,121	130,758
SubTotal : 001 : General Fund			947,612	872,964	74,648	7	580,461	267,611	379,121	130,758
SubTotal : EXPENSE			947,612	872,964	74,648	7	580,461	267,611	379,121	130,758
Grand Total			942,612	867,964	74,648	7	578,260	267,611	373,801	126,798

The City of Frederick
Working Budget Report
2027, Working, Details, FY 2027 Mayor's Budget Adopted
From Account: To Account:
Run Date: 06/18/2026 User: tbaugher
Report by: Fund, Dept/Div

Segments/Accounts	Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
REVENUE								
001 : General Fund								
3121 : Engineering								
001-3121-312-3223101 : Permit Fees / Road Closure Permit Fees	10,000	10,000	0	0	12,450	11,550	13,275	8,775
001-3121-312-3312100 : Federal Grants - Project	0	0	0	0	0	0	-1,500	1,500
001-3121-312-3313200 : Federal / Public Works / Op Indirect	0	0	0	0	0	0	1,500	0
001-3121-312-3431001 : General Government / Development Review Fees	250,000	250,000	0	0	276,484	160,021	212,698	179,480
001-3121-312-3431002 : General Government / Water Service Review Fee	120,000	120,000	0	0	43,200	71,050	39,300	18,550
Type	Narrative		Amount					
RECURRING	Water and Sewer Service Contract Processing		120,000 120,000					
SubTotal : 3121 : Engineering	-380,000	-380,000	0	0	-332,134	-242,621	-265,273	-208,305
SubTotal : 001 : General Fund	-380,000	-380,000	0	0	-332,134	-242,621	-265,273	-208,305
SubTotal : REVENUE	-380,000	-380,000	0	0	-332,134	-242,621	-265,273	-208,305
EXPENSE								
001 : General Fund								
3121 : Engineering								
001-3121-312-5121100 : Salaries - Full Time / Productive Time	1,420,226	1,435,101	-14,875	-2	1,118,229	975,427	947,759	669,030
001-3121-312-5121200 : Salaries - Full Time / Vacation	0	0	0	0	77,179	58,923	65,912	76,479
001-3121-312-5121300 : Salaries - Full Time / Sick	0	0	0	0	59,650	47,311	36,642	39,475
001-3121-312-5121400 : Salaries - Full Time / Holiday	0	0	0	0	64,505	56,238	55,269	42,871
001-3121-312-5121500 : Salaries - Full Time / Other Leave	0	0	0	0	20,803	27,448	16,227	24,726
001-3121-312-5150000 : Administration / Salaries - Perm Part Time	0	0	0	0	0	0	2,360	1,810
001-3121-312-5160000 : Administration / Salaries - Seasonal	10,244	10,246	-2	-1	0	0	0	0

Segments/Accounts		Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
001-3121-312-5210000 : Administration / Workmen's Compensation		77,467	73,781	3,686	4	83,176	74,383	60,574	57,713
001-3121-312-5221100 : FICA / Social Security		88,689	89,612	-923	-2	81,071	70,349	67,321	51,136
001-3121-312-5221200 : FICA / Medicare		20,741	20,956	-215	-2	18,960	16,453	15,744	11,959
001-3121-312-5264100 : Health Insurance / Retirees >= 65		24,864	14,402	10,462	42	18,787	11,568	10,651	17,818
001-3121-312-5266100 : Health Insurance / CIGNA		194,841	251,937	-57,096	-30	177,238	147,319	138,215	86,147
001-3121-312-5266200 : Health Insurance / CIGNA - Retirees		44,950	55,750	-10,800	-25	45,310	56,042	51,729	47,628
001-3121-312-5266300 : Health Insurance / OPEB Payment		40,173	40,173	0	0	40,173	40,173	40,173	40,173
001-3121-312-5266500 : OPEB Retirement Health Savings Plan		30,000	22,500	7,500	25	64,210	-16,918	17,083	11,667
001-3121-312-5267100 : Health Insurance / Aetna Dental - Retirees		0	0	0	0	727	0	0	0
001-3121-312-5267200 : Health Insurance / Aetna Dental -Emp		5,597	6,827	-1,230	-22	8,767	6,941	4,741	6
001-3121-312-5267900 : Vision - Emp		899	2,473	-1,574	-176	1,473	1,227	1,105	0
001-3121-312-5268100 : Health Insurance / Disability		4,444	3,446	998	22	3,823	3,409	3,265	2,286
001-3121-312-5269100 : Health Insurance / Life		3,293	3,293	0	0	4,182	3,803	3,608	1,653
001-3121-312-5282500 : Retirement / 25 Year Plan		159,697	126,293	33,404	20	126,293	139,741	127,411	122,587
001-3121-312-5283000 : Retirement / 30 Year Plan		74,469	79,187	-4,718	-7	79,187	65,981	58,546	57,632
001-3121-312-5291100 : Misc Benefits / Tuition		0	0	0	0	6,710	1,722	0	0
001-3121-312-5291300 : Misc Benefits / Other		24,192	21,024	3,168	13	16,746	16,184	16,733	12,416
001-3121-312-5310100 : Supplies / General Supplies		19,300	22,300	-3,000	-16	8,132	27,029	19,491	18,281
Type	Narrative		Amount						
RECURRING	Supplies, Standing Desks, Etc.		13,000						
RECURRING	Large Format Mylar, Paper and Ink		800						
RECURRING	Survey Stakes, Monuments, Caps, Rebar		500						
RECURRING	Computer Upgrades for Computers with Autocad		5,000						
			19,300						
001-3121-312-5310300 : Supplies / Clothing/Uniforms		1,500	1,500	0	0	437	1,426	969	230
001-3121-312-5310600 : Supplies / Motor Vehicles		400	400	0	0	280	32	143	385
Type	Narrative		Amount						
RECURRING	Supplies for vehicles		400						
			400						
001-3121-312-5330100 : Energy / Fuel & Oil		1,300	1,300	0	0	1,310	1,030	514	589
Type	Narrative		Amount						
RECURRING	Fuel for 5 department vehicles		1,300						
			1,300						

Segments/Accounts			Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
001-3121-312-5410000 : Administration / Professional Services			45,400	38,900	6,500	14	17,691	33,985	12,502	4,611
	Type	Narrative	Amount							
	RECURRING	Engineering Consulting and Testing Services	25,000							
	RECURRING	Drawing and document scanning for archiving	10,000							
	RECURRING	CORP OHS Physicals/Testing, etc.	400							
	RECURRING	Legal Fees	9,000							
	RECURRING	Credit Card Processing Fees	1,000							
			45,400							
001-3121-312-5520100 : Repair and Maint. Service / General Repair/Maint.			17,500	17,500	0	0	0	55,847	0	7,897
	Type	Narrative	Amount							
	RECURRING	Survey Equipment - Annual Calibration	2,000							
	RECURRING	Vehicle Maintenance, repairs, Tires, Etc.	500							
	RECURRING	Sidewalk repairs	15,000							
			17,500							
001-3121-312-5520101 : Motor Vehicle Repairs and Maint. Service			800	800	0	0	36	0	0	1,680
	Type	Narrative	Amount							
	RECURRING	Vehicle Repairs and maintenance	800							
			800							
001-3121-312-5520200 : Repair and Maint. Service / Maintenance Contracts			4,000	4,000	0	0	3,115	1,669	1,935	6,088
	Type	Narrative	Amount							
	RECURRING	Large Format Scanner/Copier Contract	4,000							
			4,000							
001-3121-312-5570000 : Administration / Licenses/Permits			43,224	39,924	3,300	7	28,825	29,868	38,664	30,622
	Type	Narrative	Amount							
	RECURRING	PLS License - City Surveyor	220							
	RECURRING	Prof. Engineer License Renewals	304							
	RECURRING	Bluebeam Software Licenses - Annual Subscriptions for 16 staff	2,000							
	RECURRING	Adobe Software Licenses - Annual Subscription	1,500							
	RECURRING	DLT Solutions - Autocad Annual Subscription	7,000							
	RECURRING	Docusign for OpenGov (6), other Software Purchases or Subscriptions	2,000							
	RECURRING	Leica Geosystems - Data Collectors AND CCP bundle - Software Annual Subscriptions	3,000							
	RECURRING	Leica Geosystems - Leica Smartnet Surveying Rovers Annual Subscriptions	4,200							
	RECURRING	Innovyze Water and Sewer Modeling Software Annual Subscription	13,000							
	RECURRING	ARC GIS Subscription x 1	5,000							
	RECURRING	Microsoft Project Subscription x 1	5,000							
			43,224							
001-3121-312-5610100 : Communications / Telephone			14,200	14,200	0	0	10,977	10,900	10,367	8,881

Segments/Accounts			Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
	Type	Narrative		Amount						
	RECURRING	Monthly Billing Costs for 16 staff members		9,000						
	RECURRING	Cell Phone Costs for 8 staff members		5,200						
				14,200						
001-3121-312-5610200		: Communications / Postage	500	500	0	0	543	865	272	666
	Type	Narrative		Amount						
	RECURRING	Postage and Certified Mail Expenses		500						
				500						
001-3121-312-5620100		: Travel / Transportation	400	400	0	0	269	447	0	6
	Type	Narrative		Amount						
	RECURRING	Mileage, Parking, Tolls for Conferences, etc.		400						
				400						
001-3121-312-5621100		: Travel / Dues/Registration Fees	7,672	7,672	0	0	7,982	11,854	6,832	5,216
	Type	Narrative		Amount						
	RECURRING	Natl Society of Professional Engineers (NSPE) Dues		253						
	RECURRING	American Society of Civil Engineers (ASCE) Dues		245						
	RECURRING	MD Association of Floodplain & Stormwater Managers and		400						
	RECURRING	American Society of Floodplain Managers Dues								
	RECURRING	MD Society of Surveyors Conference Registration Fees Required for license		900						
	RECURRING	Institute of Traffic Engineer Dues x 2 337 each		674						
	RECURRING	Continuing education classes for Engineers - required for licensure		1,800						
	RECURRING	MD Society of Professional Engineers (MSPE) Dues AND		800						
	RECURRING	Conference								
	RECURRING	Leadership Training		2,000						
	RECURRING	MD Society of Surveyors Dues		600						
				7,672						
001-3121-312-5622100		: Travel / Lodging	900	900	0	0	800	360	0	305
	Type	Narrative		Amount						
	RECURRING	MD Society of Surveyors Conference (x2) Required for Licensure		600						
	RECURRING	Institute of Traffic Engineers Conference		300						
				900						
001-3121-312-5623100		: Travel / Meals/Food	100	60	40	40	778	654	0	0
	Type	Narrative		Amount						
	RECURRING	Emergency Mgmt. Institute - Free Training however meal ticket is mandatory		100						
				100						
001-3121-312-5630000		: Administration / Advertising	500	500	0	0	0	0	0	649
	Type	Narrative		Amount						
	RECURRING	Public Notices		500						
				500						

Segments/Accounts		Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
001-3121-312-5640000 : Administration / Printing & Binding		1,300	1,300	0	0	0	0	43	0
Type	RECURRING	Narrative		Amount					
	RECURRING	Plan and Report Reproduction (In House Design Projects)		300					
	RECURRING	Community Outreach for SWM and Floodplain Outreach Flyers		1,000					
			1,300						
001-3121-312-5650000 : Administration / Insurance		12,144	10,416	1,728	14	15,991	11,959	10,419	10,377
001-3121-312-5740100 : Vehicles		0	0	0	0	0	0	0	41,992
001-3121-312-5740200 : Machinery & Equipment / Machinery		0	0	0	0	0	0	9,906	0
SubTotal : 3121 : Engineering		2,395,926	2,419,573	-23,647	-1	2,214,365	1,991,649	1,853,125	1,513,687
SubTotal : 001 : General Fund		2,395,926	2,419,573	-23,647	-1	2,214,365	1,991,649	1,853,125	1,513,687
SubTotal : EXPENSE		2,395,926	2,419,573	-23,647	-1	2,214,365	1,991,649	1,853,125	1,513,687
Grand Total		2,015,926	2,039,573	-23,647	-2	1,882,231	1,749,028	1,587,852	1,305,382

The City of Frederick
Working Budget Report
2027, Working, Details, FY 2027 Mayor's Budget Adopted
From Account: To Account:
Run Date: 06/18/2026 User: tbaugher
Report by: Fund, Dept/Div

Segments/Accounts	Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
REVENUE								
001 : General Fund								
3421 : Waste Collection								
001-3421-000-3930001 : Capital Asset Disposition / Sale of Gen. Cap. Asse	0	0	0	0	6,750	0	0	7,200
001-3421-341-3313200 : Federal / Public Works / Op Indirect	0	0	0	0	11,552	0	0	0
001-3421-341-3434001 : Public Works / Waste Collection	146,000	146,000	0	0	127,772	163,572	195,019	194,016
001-3421-341-3434002 : Waste Collection / Supplemental Service	1,980	1,980	0	0	0	0	0	0
001-3421-341-3434004 : Trash Containers / Commercial	1,200	1,200	0	0	1,247	1,511	2,931	3,905
001-3421-341-3434005 : Trash Containers / Residential	1,500	1,500	0	0	61,193	78,902	68,063	61,627
001-3421-341-3434006 : Compost Bins	0	0	0	0	40	640	1,140	1,060
001-3421-341-3690001 : Miscellaneous / Other Misc. Receipts	500	500	0	0	1,925	4,573	937	890
001-3421-341-3690002 : Discounts Earned	0	0	0	0	0	0	0	15
SubTotal : 3421 : Waste Collection	-151,180	-151,180	0	0	-210,479	-249,198	-268,090	-268,713
SubTotal : 001 : General Fund	-151,180	-151,180	0	0	-210,479	-249,198	-268,090	-268,713
SubTotal : REVENUE	-151,180	-151,180	0	0	-210,479	-249,198	-268,090	-268,713
EXPENSE								
001 : General Fund								
3421 : Waste Collection								
001-3421-341-5121100 : Salaries - Full Time / Productive Time	1,661,714	1,574,802	86,912	5	1,132,422	1,073,430	1,051,079	988,440
001-3421-341-5121200 : Salaries - Full Time / Vacation	0	0	0	0	80,313	58,770	65,343	57,803
001-3421-341-5121300 : Salaries - Full Time / Sick	0	0	0	0	72,751	60,559	51,638	44,298
001-3421-341-5121400 : Salaries - Full Time / Holiday	0	0	0	0	63,199	65,905	62,172	57,476
001-3421-341-5121500 : Salaries - Full Time / Other Leave	0	0	0	0	17,774	28,661	20,999	20,504
001-3421-341-5141300 : Overtime / Premium Overtime	75,000	75,000	0	0	125,979	172,102	123,652	114,198

Segments/Accounts			Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
001-3421-341-5150000 : Sanitation Services / Salaries - Perm Part Time			0	0	0	0	0	0	4,998	7,628
001-3421-341-5210000 : Sanitation Services / Workmen's Compensation			368,148	350,615	17,533	4	395,281	353,272	296,995	282,957
001-3421-341-5221100 : FICA / Social Security			107,675	102,288	5,387	5	90,350	88,033	82,829	76,192
001-3421-341-5221200 : FICA / Medicare			25,183	23,924	1,259	4	21,130	20,588	19,371	17,819
001-3421-341-5264100 : Health Insurance / Retirees >= 65			34,188	20,803	13,385	39	25,603	17,351	16,415	27,783
001-3421-341-5266100 : Health Insurance / CIGNA			320,595	340,592	-19,997	-7	237,360	247,228	222,235	176,495
001-3421-341-5266200 : Health Insurance / CIGNA - Retirees			27,267	26,219	1,048	3	26,219	26,859	33,498	41,602
001-3421-341-5266300 : Health Insurance / OPEB Payment			99,336	99,336	0	0	99,336	99,336	99,336	99,336
001-3421-341-5266500 : OPEB Retirement Health Savings Plan			45,000	40,000	5,000	11	95,035	-4,618	33,542	32,292
001-3421-341-5267200 : Health Insurance / Aetna Dental -Emp			6,898	9,476	-2,578	-38	8,461	7,541	6,174	18
001-3421-341-5267900 : Vision - Emp			1,575	3,512	-1,937	-123	2,362	2,276	1,887	11
001-3421-341-5268100 : Health Insurance / Disability			5,281	4,235	1,046	19	4,097	4,130	4,014	3,361
001-3421-341-5269100 : Health Insurance / Life			4,441	4,441	0	0	4,565	4,683	4,508	2,804
001-3421-341-5270000 : Sanitation Services / Unemployment			0	0	0	0	5,422	-154	0	0
001-3421-341-5282500 : Retirement / 25 Year Plan			137,338	92,428	44,910	32	92,428	88,803	80,967	77,902
001-3421-341-5283000 : Retirement / 30 Year Plan			55,469	121,160	-65,691	-119	121,160	121,333	107,661	105,979
001-3421-341-5291300 : Other			4,032	5,016	-984	-25	1,177	1,229	1,261	1,164
001-3421-341-5310100 : Supplies / General Supplies			100,500	95,000	5,500	5	101,189	113,718	134,831	128,245
Type			Narrative		Amount					
RECURRING			OFFICE SUPPLIES		2,000					
RECURRING			SMALL TOOLS-TRUCK MAINTENANCE AND REPAIR		4,000					
RECURRING			PPE MISC-VESTS, RAINGEAR AND GLOVES.		5,000					
RECURRING			GENERAL HOUSEKEEPING		1,000					
RECURRING			DUMPSTER REPAIRS TO INCLUDE WELDING		500					
RECURRING			CORRAL REPAIR-GATES AND WALLS		1,000					
RECURRING			TOTER PURCHASES		87,000					
					100,500					
001-3421-341-5310300 : Supplies / Clothing/Uniforms			8,400	5,875	2,525	30	12,249	6,913	9,261	7,473
Type			Narrative		Amount					
RECURRING			REQUIRED UNIFORMS \$350.00 x 24 EMPLOYEES		8,400					
					8,400					
001-3421-341-5310400 : Supplies / Photographic Supplies			50	50	0	0	0	0	0	0
Type			Narrative		Amount					
RECURRING			POST ACCIDENT/INCIDENT DAMAGE/COMPLAINT		50					

Segments/Accounts			Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
INVESTIGATION AND EVIDENCE PHOTOS				50						
001-3421-341-5310600	:	Supplies / Motor Vehicles	155,000	155,000	0	0	108,436	98,878	114,193	45,494
	Type	Narrative		Amount						
	RECURRING	Misc repairs on automated truck arms		10,000						
	RECURRING	Hydraulic pump for automated trucks		5,300						
	RECURRING	Truck repairs & parts		90,000						
	RECURRING	Packer rollers		8,000						
	RECURRING	Brakes		11,000						
	RECURRING	H-Beams		2,000						
	RECURRING	Tire replacement		20,000						
	RECURRING	Batteries		3,500						
	RECURRING	Replacement hoses for air compressor		200						
	RECURRING	Preventive maintenance and general repair		5,000						
				155,000						
001-3421-341-5330100	:	Energy / Fuel & Oil	150,000	162,500	-12,500	-9	148,656	145,185	162,649	187,905
	Type	Narrative		Amount						
	RECURRING	FUEL FOR 13 DIESEL TRUCKS AND 4 GASOLINE TRUCKS		150,000						
				150,000						
001-3421-341-5410000	:	Sanitation Services / Professional Services	8,590	8,500	90	1	12,269	11,313	9,662	9,241
	Type	Narrative		Amount						
	RECURRING	OCCUPATIONAL HEALTH SERVICES (OHS-RANDOM DRUG AND ALCOHOL TESTING; NEW EMPLOYEE PRE-EMPLOYMENT PHYSICALS AND TESTS; DOT PHYSICALS FOR CDL DRIVERS)		3,090						
	RECURRING	PRECISION TOWING		5,000						
	RECURRING	Credit Card Processing Fees		500						
				8,590						
001-3421-341-5510100	:	Cleaning Services / Disposal Fees	2,025,000	1,925,000	100,000	4	1,777,398	1,771,574	1,685,041	1,677,024
	Type	Narrative		Amount						
	RECURRING	Landfill Tipping Fees		2,000,000						
	RECURRING	Free Cycle 2x per Year		25,000						
				2,025,000						
001-3421-341-5520100	:	Repair and Maint. Service / General Repair/Maint.	0	0	0	0	0	798	4,328	230
001-3421-341-5520101	:	Motor Vehicle Repairs and Maint. Service	140,000	140,000	0	0	80,288	80,946	164,331	120,886
	Type	Narrative		Amount						
	RECURRING	Fleet breakdown and repairs		140,000						
				140,000						
001-3421-341-5570000	:	Sanitation Services / Licenses/Permits	300	300	0	0	300	0	100	275

Segments/Accounts			Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
	Type	Narrative		Amount						
	RECURRING	VEHICLE LICENSE AND REGISTRATIONS FOR TRUCK FLEET		300 300						
001-3421-341-5610100		: Communications / Telephone	4,600	2,500	2,100	45	2,898	4,524	3,193	3,057
	Type	Narrative		Amount						
	RECURRING	CELL PHONE, FREDERICK COUNTY GOVERNMENT-LANDLINE PHONE/EXT.		4,600 4,600						
001-3421-341-5610200		: Communications / Postage	100	100	0	0	149	72	3	4
	Type	Narrative		Amount						
	RECURRING	VIOLATIONS & NOTICES		100 100						
001-3421-341-5620100		: Travel / Transportation	50	50	0	0	0	0	0	0
	Type	Narrative		Amount						
	RECURRING	Parking fees		50 50						
001-3421-341-5621100		: Travel / Dues/Registration Fees	3,500	3,500	0	0	0	2,297	0	844
	Type	Narrative		Amount						
	RECURRING	SWANA (Solid Waste Association of North America) dues and certification testing.		1,000						
	RECURRING	Logistics and Project Management Training.		1,000						
	RECURRING	Online Form for the purchase of Toters, Compost bins,Bulk collection and Trees.		1,500 3,500						
001-3421-341-5630000		: Sanitation Services / Advertising	500	500	0	0	0	0	0	0
	Type	Narrative		Amount						
	RECURRING	ADVERTISING FOR ON GOING AND/OR PILOT PROGRAMS		500 500						
001-3421-341-5640000		: Sanitation Services / Printing & Binding	500	500	0	0	0	0	0	0
	Type	Narrative		Amount						
	RECURRING	PRINTING COSTS FOR FLYERS-ON GOING AND/OR PILOT PROGRAMS		500 500						
001-3421-341-5650000		: Sanitation Services / Insurance	38,991	43,535	-4,544	-12	48,452	47,091	40,605	38,462
001-3421-341-5740100		: Machinery & Equipment / Vehicles	915,000	325,000	590,000	64	1,367,118	421,141	189,117	57,634
	Type	Narrative		Amount						
	ONE-TIME	MSW Rear Load Packer - 25 yard replacement		350,000						
	ONE-TIME	MSW Automated Packer - 30 yard replacement		565,000 915,000						

Segments/Accounts	Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
SubTotal : 3421 : Waste Collection	6,530,221	5,761,757	768,464	11	6,381,826	5,241,767	4,907,888	4,512,836
SubTotal : 001 : General Fund	6,530,221	5,761,757	768,464	11	6,381,826	5,241,767	4,907,888	4,512,836
SubTotal : EXPENSE	6,530,221	5,761,757	768,464	11	6,381,826	5,241,767	4,907,888	4,512,836
Grand Total	6,379,041	5,610,577	768,464	12	6,171,347	4,992,569	4,639,798	4,244,123

The City of Frederick
Working Budget Report
2027, Working, Details, FY 2027 Mayor's Budget Adopted
From Account: To Account:
Run Date: 06/18/2026 User: tbaugher
Report by: Fund, Dept/Div

Segments/Accounts	Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
REVENUE								
001 : General Fund								
3511 : Street Maintenance								
001-3511-000-3930001 : Capital Asset Disposition / Sale of Gen. Cap. Asse	0	0	0	0	0	4,230	0	16,515
001-3511-341-3434003 : Waste Collection / Bulk Trash Collection	1,000	1,000	0	0	240	560	1,040	880
001-3511-351-3160003 : Transportation Network Fee	85,000	85,000	0	0	103,675	134,233	103,507	87,542
001-3511-351-3313200 : Federal / Public Works / Op Indirect	0	0	0	0	17,970	0	0	0
001-3511-351-3343101 : Transportation / Highway Users Revenue	4,712,172	4,851,691	-139,519	-3	2,656,272	4,217,411	3,694,491	3,727,170
001-3511-351-3400001 : Public Works / Equipmental Rental	0	0	0	0	9,332	230	986	1,183
001-3511-351-3400002 : Public Works / Labor	0	0	0	0	3,267	1,018	1,647	611
001-3511-351-3400003 : Public Works / Overhead	0	0	0	0	3,126	186	394	211
001-3511-351-3435003 : Sidewalk Repair Fees	0	0	0	0	0	0	0	72,323
001-3511-351-3690001 : Miscellaneous / Other Misc. Receipts	0	0	0	0	2,055	4,037	2,408	7,202
001-3511-351-3690002 : Discounts Earned	0	0	0	0	0	0	8	48
SubTotal : 3511 : Street Maintenance	-4,798,172	-4,937,691	139,519	-3	-2,795,937	-4,361,905	-3,804,481	-3,913,685
SubTotal : 001 : General Fund	-4,798,172	-4,937,691	139,519	-3	-2,795,937	-4,361,905	-3,804,481	-3,913,685
SubTotal : REVENUE	-4,798,172	-4,937,691	139,519	-3	-2,795,937	-4,361,905	-3,804,481	-3,913,685
EXPENSE								
001 : General Fund								
3511 : Street Maintenance								
001-3511-351-5121100 : Salaries - Full Time / Productive Time	1,230,636	1,143,472	87,164	7	825,690	823,342	716,264	688,680
001-3511-351-5121200 : Salaries - Full Time / Vacation	0	0	0	0	55,402	51,764	29,634	46,057
001-3511-351-5121300 : Salaries - Full Time / Sick	0	0	0	0	49,528	46,201	30,810	23,397
001-3511-351-5121400 : Salaries - Full Time / Holiday	0	0	0	0	49,904	51,631	42,596	40,032

Segments/Accounts		Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
001-3511-351-5121500 : Salaries - Full Time / Other Leave		0	0	0	0	26,999	31,427	16,789	9,005
001-3511-351-5141200 : Overtime / Standby		21,000	21,000	0	0	16,221	17,469	11,395	9,825
001-3511-351-5141300 : Overtime / Premium Overtime		18,000	18,000	0	0	5,911	9,341	7,469	7,466
001-3511-351-5210000 : Streets/Traffic / Workmen's Compensation		163,197	155,430	7,767	4	175,225	156,645	129,738	123,604
001-3511-351-5221100 : FICA / Social Security		78,717	73,313	5,404	6	61,276	61,231	50,235	46,741
001-3511-351-5221200 : FICA / Medicare		18,410	17,146	1,264	6	14,331	14,320	11,749	10,932
001-3511-351-5264100 : Health Insurance / Retirees >= 65		40,404	22,403	18,001	44	32,053	19,406	20,532	44,445
001-3511-351-5266100 : Health Insurance / CIGNA		360,763	271,739	89,024	24	293,083	276,209	227,222	208,429
001-3511-351-5266200 : Health Insurance / CIGNA - Retirees		40,296	52,438	-12,142	-31	32,289	53,718	57,229	40,174
001-3511-351-5266300 : Health Insurance / OPEB Payment		113,944	113,944	0	0	113,944	113,944	113,944	113,944
001-3511-351-5266500 : OPEB Retirement Health Savings Plan		17,500	17,500	0	0	17,500	17,083	20,208	18,296
001-3511-351-5267100 : Health Insurance / Aetna Dental - Retirees		0	0	0	0	49	0	0	0
001-3511-351-5267200 : Health Insurance / Aetna Dental -Emp		7,200	9,230	-2,030	-29	9,629	8,031	5,165	-114
001-3511-351-5267900 : Vision - Emp		1,449	2,985	-1,536	-107	2,605	2,403	1,681	4
001-3511-351-5268100 : Health Insurance / Disability		3,790	3,302	488	12	3,209	3,126	2,738	2,263
001-3511-351-5269100 : Health Insurance / Life		3,857	3,857	0	0	4,306	4,312	3,904	2,813
001-3511-351-5282500 : Retirement / 25 Year Plan		229,670	265,297	-35,627	-16	265,297	272,959	248,874	239,451
001-3511-351-5283000 : Retirement / 30 Year Plan		19,605	10,579	9,026	46	10,579	8,501	7,543	7,425
001-3511-351-5291100 : Misc Benefits / Tuition		0	0	0	0	1,037	483	0	0
001-3511-351-5310100 : Supplies / General Supplies		268,400	237,000	31,400	11	141,130	169,277	154,637	138,957
Type Narrative		Amount							
RECURRING Misc. Asphalt		200,400							
RECURRING Misc. Crushed Stone		8,000							
RECURRING Misc. Concrete		6,000							
RECURRING Work Zone Supplies		4,000							
RECURRING Misc. Small Tools/ Equipment		7,000							
RECURRING General Supplies		3,000							
RECURRING Crack Sealing Material		40,000							
		268,400							
001-3511-351-5310300 : Supplies / Clothing/Uniforms		5,250	3,750	1,500	28	6,349	3,613	6,429	2,237
Type Narrative		Amount							
RECURRING Uniforms (15 @ \$350/ person)		5,250							
		5,250							

Segments/Accounts			Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
001-3511-351-5310600 : Supplies / Motor Vehicles			38,000	38,000	0	0	53,196	35,954	53,363	24,415
001-3511-351-5330100 : Energy / Fuel & Oil			54,000	54,000	0	0	44,575	51,527	51,704	63,369
001-3511-351-5410000 : Streets/Traffic / Professional Services			4,800	3,600	1,200	25	3,378	3,358	1,488	2,983
Type	Narrative		Amount							
RECURRING	Pre-Employment Testing/ Random Drug And Alcohol Testing for 15 employees (\$320 per person)		4,800							
			4,800							
001-3511-351-5510100 : Cleaning Services / Disposal Fees			0	0	0	0	0	0	3,557	0
001-3511-351-5520100 : Repair and Maint. Service / General Repair/Maint.			255,600	228,000	27,600	10	233,915	237,022	312,495	200,815
Type	Narrative		Amount							
RECURRING	ADA Compliant Ramps		15,000							
RECURRING	Permanent Patch Asphalt		165,600							
RECURRING	Concrete/ Sidewalk Curb Repairs		75,000							
			255,600							
001-3511-351-5520101 : Motor Vehicle Repairs and Maint. Service			34,500	34,500	0	0	11,556	35,194	23,733	20,937
001-3511-351-5540200 : Rentals / Equipment and Vehicles			0	0	0	0	9,422	783	2,305	13,273
001-3511-351-5570000 : Streets/Traffic / Licenses/Permits			14,300	14,300	0	0	400	875	0	12,532
001-3511-351-5610100 : Communications / Telephone			4,950	4,950	0	0	6,444	3,869	3,814	3,613
Type	Narrative		Amount							
RECURRING	Phone Service for five (5) Cell Phones, two (2) Office phones and iPads (2).		4,950							
			4,950							
001-3511-351-5610200 : Communications / Postage			20	20	0	0	0	2	1	2
001-3511-351-5621100 : Travel / Dues/Registration Fees			5,300	4,300	1,000	18	110	533	1,819	1,935
Type	Narrative		Amount							
RECURRING	Staff training		5,000							
RECURRING	Vehicle registration		300							
			5,300							
001-3511-351-5622100 : Travel / Lodging			0	0	0	0	0	0	0	595
001-3511-351-5630000 : Streets/Traffic / Advertising			200	200	0	0	0	0	0	0
001-3511-351-5650000 : Streets/Traffic / Insurance			58,545	98,083	-39,538	-68	61,133	94,043	79,540	71,500
001-3511-351-5740100 : Machinery & Equipment / Vehicles			260,000	0	260,000	100	423,878	120,575	180,156	53,877
Type	Narrative		Amount							
ONE-TIME	New 10 ton dump truck with snow plow and spreader		260,000							
			260,000							
001-3511-351-5740200 : Machinery & Equipment / Machinery			676,000	60,000	616,000	91	53,883	6,293	49,149	169,946

Segments/Accounts			Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
Type	Narrative	Amount								
ONE-TIME	Rubber Tire Loader replacement	250,000								
ONE-TIME	Trailer replacement	10,000								
ONE-TIME	Backhoe replacement	190,000								
ONE-TIME	Street saw replacement	50,000								
ONE-TIME	Asphalt Paving Machine replacement	176,000								
		676,000								
SubTotal : 3511 : Street Maintenance			4,048,303	2,982,338	1,065,965	26	3,115,436	2,806,464	2,679,909	2,463,855
SubTotal : 001 : General Fund			4,048,303	2,982,338	1,065,965	26	3,115,436	2,806,464	2,679,909	2,463,855
SubTotal : EXPENSE			4,048,303	2,982,338	1,065,965	26	3,115,436	2,806,464	2,679,909	2,463,855
Grand Total			-749,869	-1,955,353	1,205,484	-161	319,499	-1,555,441	-1,124,572	-1,449,830

The City of Frederick
Working Budget Report
2027, Working, Details, FY 2027 Mayor's Budget Adopted
From Account: To Account:
Run Date: 06/18/2026 User: tbaugher
Report by: Fund, Dept/Div

Segments/Accounts	Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
REVENUE								
001 : General Fund								
3512 : Snow Removal								
001-3512-000-3930001 : Capital Asset Disposition / Sale of Gen. Cap. Asse	0	0	0	0	0	0	0	1,440
001-3512-352-3690001 : Miscellaneous / Other Misc. Receipts	0	0	0	0	0	0	0	1,020
SubTotal : 3512 : Snow Removal	0	0	0	0	0	0	0	-2,460
SubTotal : 001 : General Fund	0	0	0	0	0	0	0	-2,460
SubTotal : REVENUE	0	0	0	0	0	0	0	-2,460
EXPENSE								
001 : General Fund								
3512 : Snow Removal								
001-3512-352-5121100 : Salaries - Full Time / Productive Time	0	0	0	0	314,140	147,807	89,442	5,951
001-3512-352-5141200 : Overtime / Standby	20,000	20,000	0	0	11,087	19,282	8,898	490
001-3512-352-5141300 : Overtime / Premium Overtime	69,500	69,500	0	0	157,096	117,552	60,489	14,227
001-3512-352-5150000 : Streets/Traffic / Salaries - Perm Part Time	5,549	5,549	0	0	0	0	0	0
001-3512-352-5160000 : Streets/Traffic / Salaries - Seasonal	1,298	1,298	0	0	640	272	1,470	0
001-3512-352-5210000 : Streets/Traffic / Workmen's Compensation	22,712	21,630	1,082	4	24,386	21,791	18,321	17,453
001-3512-352-5221100 : FICA / Social Security	0	0	0	0	29,088	17,120	9,545	1,212
001-3512-352-5221200 : FICA / Medicare	0	0	0	0	6,803	4,004	2,232	284
001-3512-352-5310100 : Supplies / General Supplies	36,050	28,050	8,000	22	23,157	48,247	30,039	22,714
Type	Narrative		Amount					
RECURRING	Replacement of Hydraulic Pumps		10,350					
RECURRING	Replacement Plow Frames, Bolts, Cutting Edges, Curb Guards, etc.		17,200					
RECURRING	Replacement Snow Blowers		4,500					
RECURRING	Snow Response Training Related Cost		4,000					

Segments/Accounts			Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
				36,050						
001-3512-352-5310600 : Supplies / Motor Vehicles			20,000	20,000	0	0	13,910	13,545	2,683	1,843
001-3512-352-5330100 : Energy / Fuel & Oil			20,000	20,000	0	0	30,072	24,656	14,947	888
001-3512-352-5340000 : Streets/Traffic / Chemicals			350,000	350,000	0	0	132,822	227,762	178,866	0
Type	Narrative	Amount								
RECURRING	Bulk Rock Salt (4000 tons @ \$80/ ton)	320,000								
RECURRING	Bag De-Icer for use on Carroll Creek, Parking Decks and All Other City Facilities. (3000 bags @ \$10/ bag)	30,000								
				350,000						
001-3512-352-5520100 : Repair and Maint. Service / General Repair/Maint.			10,000	10,000	0	0	14,488	1,174	207	0
Type	Narrative	Amount								
RECURRING	Outside repairs to Vehicles, Plows and Spreaders.	10,000								
				10,000						
001-3512-352-5520101 : Motor Vehicle Repairs and Maint. Service			0	0	0	0	2,060	0	0	0
001-3512-352-5610100 : Communications / Telephone			3,000	3,000	0	0	1,585	1,683	1,836	1,836
001-3512-352-5620100 : Travel / Transportation			0	0	0	0	0	78	0	0
001-3512-352-5621100 : Dues/Registration Fees			5,000	0	5,000	100	0	0	0	0
Type	Narrative	Amount								
RECURRING	Training for Plow Operators	5,000								
				5,000						
001-3512-352-5622100 : Travel / Lodging			7,000	7,000	0	0	9,404	3,669	0	0
Type	Narrative	Amount								
RECURRING	Overnight stays for snow events	7,000								
				7,000						
001-3512-352-5650000 : Streets/Traffic / Insurance			1,610	2,559	-949	-59	11,075	2,412	9,795	25,091
001-3512-352-5740200 : Machinery & Equipment / Machinery			114,000	24,000	90,000	78	56,075	43,962	41,205	52,292
Type	Narrative	Amount								
ONE-TIME	Snow plows for new vehicles	48,000								
ONE-TIME	Replacement snow plows	46,000								
ONE-TIME	Large snow plows and spreaders	20,000								
				114,000						
SubTotal : 3512 : Snow Removal			685,719	582,586	103,133	15	837,888	695,016	469,975	144,281
SubTotal : 001 : General Fund			685,719	582,586	103,133	15	837,888	695,016	469,975	144,281
SubTotal : EXPENSE			685,719	582,586	103,133	15	837,888	695,016	469,975	144,281

Segments/Accounts	Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
Grand Total	685,719	582,586	103,133	15	837,888	695,016	469,975	141,821

The City of Frederick
Working Budget Report
2027, Working, Details, FY 2027 Mayor's Budget Adopted
From Account: To Account:
Run Date: 06/18/2026 User: tbaugher
Report by: Fund, Dept/Div

Segments/Accounts	Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
REVENUE								
001 : General Fund								
3521 : Street Lights/Signals								
001-3521-000-3930001 : Capital Asset Disposition / Sale of Gen. Cap. Asse	0	0	0	0	4,095	4,950	0	2,475
001-3521-353-3223501 : Non-business Lic./Permits / Banner Permits	300	300	0	0	425	150	-2,421	250
001-3521-353-3400001 : Public Works / Equipmental Rental	7,500	7,500	0	0	5,533	-1,003	9,168	11,731
001-3521-353-3400002 : Public Works / Labor	6,800	6,800	0	0	7,548	-10,768	8,215	26,019
001-3521-353-3400003 : Public Works / Overhead	5,000	5,000	0	0	2,948	-543	5,744	10,274
001-3521-353-3690001 : Miscellaneous / Other Misc. Receipts	1,500	1,500	0	0	5,970	8,298	14,786	6,372
001-3521-353-3690002 : Discounts Earned	0	0	0	0	3	10	0	61
SubTotal : 3521 : Street Lights/Signals	-21,100	-21,100	0	0	-26,522	-1,094	-35,492	-57,182
SubTotal : 001 : General Fund	-21,100	-21,100	0	0	-26,522	-1,094	-35,492	-57,182
SubTotal : REVENUE	-21,100	-21,100	0	0	-26,522	-1,094	-35,492	-57,182
EXPENSE								
001 : General Fund								
3521 : Street Lights/Signals								
001-3521-353-5121100 : Salaries - Full Time / Productive Time	1,331,826	1,220,514	111,312	8	856,404	838,972	756,415	747,291
001-3521-353-5121200 : Salaries - Full Time / Vacation	0	0	0	0	83,305	81,643	77,162	86,256
001-3521-353-5121300 : Salaries - Full Time / Sick	0	0	0	0	58,972	65,543	47,482	47,946
001-3521-353-5121400 : Salaries - Full Time / Holiday	0	0	0	0	55,258	54,464	48,769	47,031
001-3521-353-5121500 : Salaries - Full Time / Other Leave	0	0	0	0	24,324	22,590	17,827	21,152
001-3521-353-5141200 : Overtime / Standby	31,000	31,000	0	0	17,512	20,216	19,465	19,098
001-3521-353-5141300 : Overtime / Premium Overtime	23,000	23,000	0	0	14,647	13,087	21,868	21,731
001-3521-353-5210000 : Streets/Traffic / Workmen's Compensation	43,161	41,106	2,055	4	46,342	41,440	33,857	32,258

Segments/Accounts			Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
001-3521-353-5221100 : FICA / Social Security			85,922	79,020	6,902	8	67,422	66,439	59,324	57,714
001-3521-353-5221200 : FICA / Medicare			20,097	18,482	1,615	8	15,768	15,538	13,874	13,498
001-3521-353-5264100 : Health Insurance / Retirees >= 65			3,108	2,720	388	12	3,937	2,458	3,237	7,402
001-3521-353-5266100 : Health Insurance / CIGNA			194,684	174,955	19,729	10	176,310	172,039	163,239	166,300
001-3521-353-5266200 : Health Insurance / CIGNA - Retirees			65,035	62,534	2,501	3	62,534	64,061	68,248	30,793
001-3521-353-5266300 : Health Insurance / OPEB Payment			54,416	54,416	0	0	54,416	54,416	54,416	54,416
001-3521-353-5266500 : OPEB Retirement Health Savings Plan			20,000	17,500	2,500	12	20,000	18,750	1,042	4,375
001-3521-353-5267200 : Health Insurance / Aetna Dental -Emp			6,342	6,758	-416	-7	5,892	5,627	5,140	-2
001-3521-353-5267900 : Vision - Emp			740	1,273	-533	-73	1,063	1,056	923	29
001-3521-353-5268100 : Health Insurance / Disability			3,711	3,640	71	1	3,430	3,411	3,053	2,588
001-3521-353-5269100 : Health Insurance / Life			2,893	2,893	0	0	3,594	3,540	3,109	1,638
001-3521-353-5270000 : Streets/Traffic / Unemployment			0	0	0	0	5,422	0	0	0
001-3521-353-5282500 : Retirement / 25 Year Plan			193,078	162,380	30,698	15	162,380	179,316	163,494	157,304
001-3521-353-5283000 : Retirement / 30 Year Plan			19,124	53,765	-34,641	-182	53,765	26,904	23,872	23,499
001-3521-353-5310100 : Supplies / General Supplies			499,056	482,163	16,893	3	286,220	373,763	325,499	359,682
Type Narrative Amount										
RECURRING	Street light repair and maintenance supplies for 9,000+ street lights	61,670								
RECURRING	Replace Hit and Run poles	47,417								
RECURRING	Traffic signal repair and maintenance supplies	91,169								
RECURRING	Primary Power repair and Maintenance Supplies, High voltage Line, Transformers and other High Voltage Gear	46,020								
RECURRING	Department Office / Administrative Supplies	4,500								
RECURRING	Operation & Safety Supplies	11,880								
RECURRING	Christmas Tree Lighting and Control replacement	5,000								
RECURRING	LED Traffic / Pedestrian signal replacement	49,183								
RECURRING	Maintain Video Traffic Detection Cameras, Power Supplies and circuit boards	39,600								
RECURRING	Replacement of 5 rusted out 30' steel poles and 8 rotted utility poles	28,217								
RECURRING	Installation of video detection at 3 intersections	74,800								
RECURRING	Replacement of 8" walk lights	39,600								
			499,056							
001-3521-353-5310300 : Supplies / Clothing/Uniforms			4,900	4,900	0	0	2,572	4,447	6,702	6,219
Type Narrative Amount										
RECURRING	Uniforms - \$350.00 x 14	4,900								
			4,900							
001-3521-353-5310600 : Supplies / Motor Vehicles			24,512	24,512	0	0	3,630	4,358	9,685	3,249

Segments/Accounts			Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
	Type	Narrative		Amount						
	RECURRING	inside vehicle repairs		24,512 24,512						
001-3521-353-5330100		: Energy / Fuel & Oil	52,500	52,500	0	0	25,353	32,421	30,068	31,155
001-3521-353-5330200		: Energy / Electricity	805,545	596,700	208,845	25	616,019	527,219	494,565	452,120
	Type	Narrative		Amount						
	RECURRING	Electricity To Power over 9,000 Lights and 72 Traffic Intersections		805,545 805,545						
001-3521-353-5410000		: Streets/Traffic / Professional Services	41,586	39,725	1,861	4	2,568	2,682	2,194	2,480
	Type	Narrative		Amount						
	RECURRING	Required Bucket Truck Testing		19,523						
	RECURRING	Dielectric Gloves/Sleeves/Line Blanket tested To 20,000 Volts.		10,071						
	RECURRING	Equipment Testing - Fault Finder And Locator		7,245						
	RECURRING	Conflict Monitor Calibration		1,034						
	RECURRING	CDL Physicals And Drug Testing		3,713 41,586						
001-3521-353-5520100		: Repair and Maint. Service / General Repair/Maint.	111,000	165,000	-54,000	-49	64,683	107,156	109,985	158,441
	Type	Narrative		Amount						
	RECURRING	Traffic Control Equipment. Repairs-Due to Storm Damage & Voltage spikes		11,000						
	RECURRING	Contracted painting of light poles		100,000 111,000						
001-3521-353-5520101		: Motor Vehicle Repairs and Maint. Service	54,450	49,500	4,950	9	46,372	27,256	56,032	33,068
	Type	Narrative		Amount						
	RECURRING	outside vehicle repairs		54,450 54,450						
001-3521-353-5520200		: Maintenance Contracts	16,187	16,187	0	0	0	0	235	0
	Type	Narrative		Amount						
	RECURRING	Traffic signals software maintenance plan		16,187 16,187						
001-3521-353-5540200		: Rentals / Equipment and Vehicles	0	0	0	0	0	0	0	219
001-3521-353-5570000		: Streets/Traffic / Licenses/Permits	825	750	75	9	63	218	275	446
	Type	Narrative		Amount						
	RECURRING	2 Frederick County Electrical License		770						
	RECURRING	2 State Electrical License		55 825						
001-3521-353-5610100		: Communications / Telephone	42,213	41,400	813	1	28,409	24,736	26,522	25,814
	Type	Narrative		Amount						

Segments/Accounts			Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
	RECURRING	9smart phones		17,280						
	RECURRING	3 Desk phones and Miss utility		15,990						
	RECURRING	wireless Cards for laptops and ipads used in field		8,943						
				42,213						
001-3521-353-5610200		: Communications / Postage	300	300	0	0	0	0	0	15
	Type	Narrative		Amount						
	RECURRING	To ship equipment to be tested and repaired		300						
				300						
001-3521-353-5621100		: Travel / Dues/Registration Fees	11,000	10,000	1,000	9	95	9,360	8,114	3,065
	Type	Narrative		Amount						
	RECURRING	Continuing education requirements for all master electrician. Seminars And Training; Additional HVAC & Traffic Training		11,000						
				11,000						
001-3521-353-5650000		: Streets/Traffic / Insurance	36,766	33,592	3,174	8	39,392	36,482	31,354	29,073
001-3521-353-5740100		: Machinery & Equipment / Vehicles	70,000	400,000	-330,000	-472	0	0	0	0
	Type	Narrative		Amount						
	ONE-TIME	HVAC Van		70,000						
				70,000						
001-3521-353-5740200		: Machinery & Equipment / Machinery	0	0	0	0	-652	16,937	249,305	0
SubTotal : 3521 : Street Lights/Signals			3,868,977	3,873,185	-4,208	-1	2,907,421	2,918,545	2,936,351	2,647,363
SubTotal : 001 : General Fund			3,868,977	3,873,185	-4,208	-1	2,907,421	2,918,545	2,936,351	2,647,363
SubTotal : EXPENSE			3,868,977	3,873,185	-4,208	-1	2,907,421	2,918,545	2,936,351	2,647,363
Grand Total			3,847,877	3,852,085	-4,208	-1	2,880,899	2,917,451	2,900,859	2,590,181

The City of Frederick
Working Budget Report
2027, Working, Details, FY 2027 Mayor's Budget Adopted
From Account: To Account:
Run Date: 06/18/2026 User: tbaugher
Report by: Fund, Dept/Div

Segments/Accounts	Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
REVENUE								
001 : General Fund								
3522 : Traffic Lines/Signs								
001-3522-354-3400001 : Public Works / Equipmental Rental	100	100	0	0	582	0	27	0
001-3522-354-3400002 : Public Works / Labor	100	100	0	0	850	0	186	0
001-3522-354-3400003 : Public Works / Overhead	100	100	0	0	143	0	35	0
001-3522-354-3690001 : Miscellaneous / Other Misc. Receipts	1,000	1,000	0	0	1,119	676	910	520
SubTotal : 3522 : Traffic Lines/Signs	-1,300	-1,300	0	0	-2,694	-676	-1,158	-520
SubTotal : 001 : General Fund	-1,300	-1,300	0	0	-2,694	-676	-1,158	-520
SubTotal : REVENUE	-1,300	-1,300	0	0	-2,694	-676	-1,158	-520
EXPENSE								
001 : General Fund								
3522 : Traffic Lines/Signs								
001-3522-354-5121100 : Salaries - Full Time / Productive Time	479,523	441,143	38,380	8	323,226	315,906	263,468	247,445
001-3522-354-5121200 : Salaries - Full Time / Vacation	0	0	0	0	23,558	23,285	25,808	34,270
001-3522-354-5121300 : Salaries - Full Time / Sick	0	0	0	0	24,712	27,815	16,887	18,287
001-3522-354-5121400 : Salaries - Full Time / Holiday	0	0	0	0	20,330	19,972	17,219	15,211
001-3522-354-5121500 : Salaries - Full Time / Other Leave	0	0	0	0	8,618	8,652	8,602	4,307
001-3522-354-5141300 : Overtime / Premium Overtime	2,000	2,000	0	0	1,178	680	1,321	1,328
001-3522-354-5160000 : Streets/Traffic / Salaries - Seasonal	0	0	0	0	0	0	18,768	0
001-3522-354-5210000 : Streets/Traffic / Workmen's Compensation	55,307	52,675	2,632	4	59,383	53,072	44,620	42,510
001-3522-354-5221100 : FICA / Social Security	29,853	27,475	2,378	7	24,481	23,858	20,846	18,749
001-3522-354-5221200 : FICA / Medicare	6,983	6,425	558	7	5,725	5,579	4,875	4,385
001-3522-354-5264100 : Health Insurance / Retirees >= 65	12,432	5,281	7,151	57	7,643	4,710	4,514	9,046
001-3522-354-5266100 : Health Insurance / CIGNA	83,994	73,415	10,579	12	76,068	74,225	75,585	52,592

Segments/Accounts			Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
001-3522-354-5266200 : Health Insurance / CIGNA - Retirees			31,921	30,694	1,227	3	30,694	42,364	68,088	46,773
001-3522-354-5266300 : Health Insurance / OPEB Payment			38,347	38,347	0	0	38,347	38,347	38,347	38,347
001-3522-354-5266500 : OPEB Retirement Health Savings Plan			7,500	5,000	2,500	33	7,500	7,500	2,500	2,500
001-3522-354-5267200 : Health Insurance / Aetna Dental -Emp			2,639	1,665	974	36	2,467	1,367	1,565	-1
001-3522-354-5267900 : Vision - Emp			283	372	-89	-32	310	309	377	0
001-3522-354-5268100 : Health Insurance / Disability			1,351	1,347	4	0	1,279	1,279	1,019	874
001-3522-354-5269100 : Health Insurance / Life			1,328	1,328	0	0	1,554	1,558	1,312	629
001-3522-354-5282500 : Retirement / 25 Year Plan			94,703	87,131	7,572	7	87,131	69,959	63,786	61,371
001-3522-354-5283000 : Retirement / 30 Year Plan			0	24,416	-24,416	-100	24,416	9,881	8,768	8,631
001-3522-354-5310100 : Supplies / General Supplies			277,200	272,700	4,500	1	161,759	194,211	158,311	155,181
Type Narrative Amount										
RECURRING	500 New signs for Federal compliance	50,000								
RECURRING	Sign Material- Repair And Maintenance	26,450								
RECURRING	Pavement Marking Materials and push cart assessories(Thermoplastic/ Paint)	58,250								
RECURRING	Small Equip./ Tools	4,000								
RECURRING	General Office Supplies	2,500								
RECURRING	Replacement Delineation Post \$ Signage - Bike Lane Maintenance	24,000								
RECURRING	Replace Traffic Barriers	1,000								
RECURRING	Additional Requests By Traffic Engineer For Sign And Pavement Markings, Changes At Intersections	50,000								
RECURRING	Re-striping of 2 city parks parking lots	8,000								
RECURRING	New and unknown shared path signs and striping	3,000								
RECURRING	General Supplies to support Complete Streets, Vision Zero, and Traffic Calming efforts	50,000								
			277,200							
001-3522-354-5310300 : Supplies / Clothing/Uniforms			2,100	1,500	600	28	1,933	1,264	2,409	1,843
Type Narrative Amount										
RECURRING	Uniforms For 6 Employee's - \$350 X 6	2,100								
			2,100							
001-3522-354-5310600 : Supplies / Motor Vehicles			15,000	15,000	0	0	1,478	1,542	2,736	1,444
Type Narrative Amount										
RECURRING	Vehicle repairs	15,000								
			15,000							
001-3522-354-5330100 : Energy / Fuel & Oil			13,125	13,125	0	0	9,817	11,886	11,142	9,815
001-3522-354-5410000 : Streets/Traffic / Professional Services			151,920	151,545	375	0	112,491	17,400	571	982
Type Narrative Amount										
RECURRING	Pre-Employment Testing/ Random Drug And Alcohol Testing for 6	1,920								

Segments/Accounts			Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
	RECURRING	employees (\$320 per person) Contract out Sign Inventory and Retro-reflectivity Testing		150,000 151,920						
001-3522-354-5510100		: Cleaning Services / Disposal Fees	2,000	2,000	0	0	0	13,637	0	0
	Type RECURRING	Narrative Disposal Of Waste Paint		Amount 2,000 2,000						
001-3522-354-5520100		: Repair and Maint. Service / General Repair/Maint.	205,000	205,000	0	0	35,551	97,524	83,753	73,950
	Type RECURRING	Narrative Long line marking		Amount 100,000						
	RECURRING	Wayfinding sign repairs		75,000						
	RECURRING	Cleaning of wayfinding signs		30,000 205,000						
001-3522-354-5520101		: Motor Vehicle Repairs and Maint. Service	10,000	10,000	0	0	18	5,339	9,396	5,585
	Type RECURRING	Narrative Outside vehicle repairs		Amount 10,000 10,000						
001-3522-354-5520200		: Repair and Maint. Service / Maintenance Contracts	2,550	1,550	1,000	39	0	0	0	0
	Type RECURRING	Narrative AED Maintance Contract		Amount 550						
	RECURRING	Thermo Machine burner service		2,000 2,550						
001-3522-354-5540200		: Rentals / Equipment and Vehicles	6,000	6,000	0	0	0	0	0	0
	Type RECURRING	Narrative Rental of message boards		Amount 6,000 6,000						
001-3522-354-5570000		: Streets/Traffic / Licenses/Permits	3,100	3,100	0	0	936	1,118	1,045	976
	Type RECURRING	Narrative License For CAD Track		Amount 1,000						
	RECURRING	Bently sign license		2,100 3,100						
001-3522-354-5610100		: Communications / Telephone	4,450	4,450	0	0	1,907	1,141	1,140	1,042
	Type RECURRING	Narrative 1 Desk Phone		Amount 1,000						
	RECURRING	1- Smart Phone		1,200						
	RECURRING	3- wireless card for laptop/ iPads used in field		2,250 4,450						

Segments/Accounts			Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
001-3522-354-5610200 : Postage			20	20	0	0	2	1	3	0
Type	Narrative	Amount								
RECURRING	To Ship Equipment For Repair And Testing	20								
001-3522-354-5620100 : Transportation			0	0	0	0	0	0	0	75
001-3522-354-5621100 : Travel / Dues/Registration Fees			2,500	4,500	-2,000	-80	194	160	195	99
Type	Narrative	Amount								
RECURRING	Seminars And Training	2,000								
RECURRING	Supervisory training	500								
001-3522-354-5650000 : Streets/Traffic / Insurance			14,966	18,466	-3,500	-24	16,030	18,895	16,126	15,425
001-3522-354-5740100 : Machinery & Equipment / Vehicles			300,000	0	300,000	100	0	9,107	0	0
Type	Narrative	Amount								
ONE-TIME	Truck replacement (#553)	160,000								
ONE-TIME	New stake body truck for special event support	140,000								
001-3522-354-5740200 : Machinery & Equipment / Machinery			11,000	80,000	-69,000	-628	67,973	14,645	9,075	49,840
Type	Narrative	Amount								
ONE-TIME	Replace trailer (#558)	11,000								
SubTotal : 3522 : Traffic Lines/Signs			1,869,095	1,587,670	281,425	15	1,178,709	1,118,188	984,177	923,511
SubTotal : 001 : General Fund			1,869,095	1,587,670	281,425	15	1,178,709	1,118,188	984,177	923,511
SubTotal : EXPENSE			1,869,095	1,587,670	281,425	15	1,178,709	1,118,188	984,177	923,511
Grand Total			1,867,795	1,586,370	281,425	15	1,176,015	1,117,512	983,019	922,991

The City of Frederick
Working Budget Report
2027, Working, Details, FY 2027 Mayor's Budget Adopted
From Account: To Account:
Run Date: 06/18/2026 User: tbaugher
Report by: Fund, Dept/Div

Segments/Accounts	Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
EXPENSE								
001 : General Fund								
3721 : Bus Maintenance								
001-3721-372-5269100 : Health Insurance / Life	207	207	0	0	189	207	207	241
001-3721-372-5282500 : Retirement / 25 Year Plan	0	0	0	0	0	20,705	18,878	18,163
001-3721-372-5650000 : Transportation / Insurance	688	686	2	0	727	689	594	622
SubTotal : 3721 : Bus Maintenance	895	893	2	0	916	21,601	19,679	19,026
SubTotal : 001 : General Fund	895	893	2	0	916	21,601	19,679	19,026
SubTotal : EXPENSE	895	893	2	0	916	21,601	19,679	19,026
 Grand Total	 895	 893	 2	 0	 916	 21,601	 19,679	 19,026

The City of Frederick
Working Budget Report
2027, Working, Details, FY 2027 Mayor's Budget Adopted
From Account: To Account:
Run Date: 06/18/2026 User: tbaugher
Report by: Fund, Dept/Div

Segments/Accounts	Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
REVENUE								
001 : General Fund								
4110 : Urban Forestry								
001-4110-510-3347100 : Other State Grants	0	0	0	0	296,700	0	0	0
001-4110-510-3400002 : Labor	0	0	0	0	0	1,338	0	0
SubTotal : 4110 : Urban Forestry	0	0	0	0	-296,700	-1,338	0	0
SubTotal : 001 : General Fund	0	0	0	0	-296,700	-1,338	0	0
SubTotal : REVENUE	0	0	0	0	-296,700	-1,338	0	0
EXPENSE								
001 : General Fund								
4110 : Urban Forestry								
001-4110-510-5121100 : Productive Time	683,674	653,701	29,973	4	499,821	356,324	0	0
001-4110-510-5121200 : Vacation	0	0	0	0	24,245	16,178	0	0
001-4110-510-5121300 : Sick	0	0	0	0	23,985	14,605	0	0
001-4110-510-5121400 : Holiday	0	0	0	0	28,755	20,370	0	0
001-4110-510-5121500 : Other Leave	0	0	0	0	8,968	11,927	0	0
001-4110-510-5141200 : Standby	5,000	5,000	0	0	1,786	1,975	0	0
001-4110-510-5141300 : Premium Overtime	25,000	25,000	0	0	26,860	19,651	0	0
001-4110-510-5210000 : Workmen's Compensation	4,768	4,540	228	4	5,119	4,655	0	0
001-4110-510-5221100 : Social Security	44,248	42,391	1,857	4	36,145	25,661	0	0
001-4110-510-5221200 : Medicare	10,349	9,915	434	4	8,453	6,001	0	0
001-4110-510-5266100 : CIGNA	239,748	184,980	54,768	22	158,224	123,873	0	0
001-4110-510-5266500 : OPEB Retirement Health Savings Plan	25,000	0	25,000	100	18,937	10,229	0	0
001-4110-510-5267200 : Aetna Dental -Emp	4,255	5,154	-899	-22	5,773	4,146	0	0
001-4110-510-5267900 : Vision - Emp	929	1,844	-915	-99	1,256	1,119	0	0

Segments/Accounts			Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
001-4110-510-5268100 : Disability			2,510	1,352	1,158	46	1,752	1,281	0	0
001-4110-510-5269100 : Life			400	400	0	0	1,610	1,142	0	0
001-4110-510-5282500 : Retirement / 25 Year Plan			86,726	46,892	39,834	45	46,892	0	0	0
001-4110-510-5283000 : Retirement / 30 Year Plan			41,126	12,583	28,543	69	12,583	0	0	0
001-4110-510-5310100 : General Supplies			145,750	132,750	13,000	8	93,303	125,315	0	0
	Type	Narrative		Amount						
	RECURRING	Office supplies/Misc Supplies		12,000						
	RECURRING	Shop Supplies & Hand tools		14,000						
	RECURRING	Tree Climbing equipment		14,000						
	RECURRING	Rigging Gear		10,000						
	RECURRING	chainsaw parts & replacements		10,000						
	RECURRING	Chipper & Stump grinders blades/teeth		12,000						
	RECURRING	Root barriers		18,000						
	RECURRING	Landscape supplies		20,000						
	RECURRING	Park tree replacements		25,000						
	RECURRING	Street Tree replacements		10,000						
	RECURRING	Quarterly Lunch & Learn		750						
				145,750						
001-4110-510-5310300 : Clothing/Uniforms			14,800	13,500	1,300	8	8,749	8,787	0	0
	Type	Narrative		Amount						
	RECURRING	Tree climbing boots/pants/uniforms		14,800						
				14,800						
001-4110-510-5310600 : Supplies / Motor Vehicles			30,000	30,000	0	0	816	10,387	0	0
	Type	Narrative		Amount						
	RECURRING	7 Service vehicles		30,000						
				30,000						
001-4110-510-5330100 : Fuel & Oil			28,000	35,000	-7,000	-25	17,372	12,595	0	0
	Type	Narrative		Amount						
	RECURRING	Urban Forestry Fleet		28,000						
				28,000						
001-4110-510-5340000 : Chemicals			24,500	24,500	0	0	0	680	0	0
	Type	Narrative		Amount						
	RECURRING	Emerald Ash Borer		7,000						
	RECURRING	Herbicide		5,000						
	RECURRING	Insecticide		5,000						
	RECURRING	Plant Growth Regulator		2,500						
	RECURRING	Fertilizer		5,000						
				24,500						
001-4110-510-5410000 : Professional Services			151,700	151,600	100	0	162,912	2,020	0	0
	Type	Narrative		Amount						
	RECURRING	Plant health care program to include pest management for EAB and		35,000						

Segments/Accounts			Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
	RECURRING	DED treatments, etc.		50,000						
	RECURRING	Landscape contractors/Tree Removal, pruning,cabling, lightening protection		15,000						
	RECURRING	Other		51,700						
	RECURRING	Invasive species removal		151,700						
001-4110-510-5520100	: General Repair/Maint.		290,000	265,000	25,000	8	111,092	148,082	0	0
	Type	Narrative		Amount						
	RECURRING	Contracted Tree planting		130,000						
	RECURRING	Sidewalk removal & replacement for stump grinding		105,000						
	RECURRING	Root barrier installation		15,000						
	RECURRING	Installation & maintenance of rubberized tree wells.		10,000						
	RECURRING	Equipment repair		30,000						
				290,000						
001-4110-510-5520101	: Motor Vehicle Repairs and Maint. Service		25,000	25,000	0	0	10,061	14,296	0	0
	Type	Narrative		Amount						
	RECURRING	Annual aerial lift inspections		15,000						
	RECURRING	Misc. repairs		10,000						
				25,000						
001-4110-510-5520200	: Maintenance Contracts		2,500	2,500	0	0	0	0	0	0
001-4110-510-5540200	: Rentals- Equipment and Vehicles		10,000	20,000	-10,000	-100	0	0	0	0
	Type	Narrative		Amount						
	RECURRING	Misc. equipment rental		10,000						
				10,000						
001-4110-510-5570000	: Licenses/Permits		4,100	2,000	2,100	51	673	2,405	0	0
	Type	Narrative		Amount						
	RECURRING	Blue Beam/Tree Keeper		4,100						
				4,100						
001-4110-510-5610100	: Telephone		5,500	10,100	-4,600	-84	5,173	3,171	0	0
	Type	Narrative		Amount						
	RECURRING	Ipad, iphone, land lines, aircards		5,500						
				5,500						
001-4110-510-5620100	: Transportation		500	500	0	0	0	18	0	0
	Type	Narrative		Amount						
	RECURRING	Conferences/training		500						
				500						
001-4110-510-5621100	: Dues/Registration Fees		17,000	15,500	1,500	8	10,506	3,734	0	0
	Type	Narrative		Amount						
	RECURRING	OSHA Required Line Clearance Training		4,000						

Segments/Accounts			Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
	RECURRING	OSHA Required Electrical Hazard Awareness Training		2,500						
	RECURRING	OSHA Required Aerial Rescue Training		2,500						
	RECURRING	ISA CEU's		3,000						
	RECURRING	Pesticide CEU's		2,000						
	RECURRING	TRAQ Renewal		3,000						
				17,000						
001-4110-510-5622100		: Lodging	5,000	8,500	-3,500	-70	0	0	0	0
	Type	Narrative		Amount						
	RECURRING	Lodging for required training		5,000						
				5,000						
001-4110-510-5623100		: Meals/Food	1,000	1,200	-200	-20	0	0	0	0
	Type	Narrative		Amount						
	RECURRING	food at conferences		1,000						
				1,000						
001-4110-510-5650000		: Insurance	3,830	5,050	-1,220	-32	8,932	0	0	0
001-4110-510-5740100		: Vehicles	385,000	0	385,000	100	273,777	195,621	0	0
	Type	Narrative		Amount						
	ONE-TIME	Replace large aerial chipper truck (#327)		385,000						
				385,000						
001-4110-510-5740200		: Machinery/Equipment	0	0	0	0	6,300	239,688	0	0
SubTotal : 4110 : Urban Forestry			2,317,913	1,736,452	581,461	25	1,620,830	1,385,936	0	0
SubTotal : 001 : General Fund			2,317,913	1,736,452	581,461	25	1,620,830	1,385,936	0	0
SubTotal : EXPENSE			2,317,913	1,736,452	581,461	25	1,620,830	1,385,936	0	0
Grand Total			2,317,913	1,736,452	581,461	25	1,324,130	1,384,598	0	0

The City of Frederick
Working Budget Report
2027, Working, Details, FY 2027 Mayor's Budget Adopted
From Account: To Account:
Run Date: 06/18/2026 User: tbaugher
Report by: Fund, Dept/Div

Segments/Accounts	Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
REVENUE								
001 : General Fund								
4111 : Parks Division								
001-4111-000-3930001 : Capital Asset Disposition / Sale of Gen. Cap. Asse	0	0	0	0	28,450	8,730	13,400	22,313
001-4111-511-3315200 : Federal / Recreation / Op Indirect	0	0	0	0	28,238	0	0	0
001-4111-511-3343500 : Intergovernmental / State Grants - Project	0	0	0	0	0	47,985	0	0
001-4111-511-3345102 : State of Maryland / Other State Grants	0	0	0	0	0	0	0	346,034
001-4111-511-3400001 : Public Works / Equipmental Rental	3,500	3,500	0	0	331	3,584	2,217	6,862
001-4111-511-3400002 : Public Works / Labor	11,500	11,500	0	0	448	14,383	15,517	25,564
001-4111-511-3400003 : Public Works / Overhead	1,230	1,230	0	0	78	413	319	983
001-4111-511-3621001 : Rents	0	0	0	0	30	30	30	30
001-4111-511-3630001 : Donations/Contributions / Donations	0	0	0	0	0	0	966	824
001-4111-511-3690000 : Other Sources - Project	0	0	0	0	0	0	75,000	0
001-4111-511-3690001 : Miscellaneous / Other Misc. Receipts	0	0	0	0	14,039	6,944	3,300	8,976
001-4111-511-3690002 : Discounts Earned	0	0	0	0	9	56	6	761
SubTotal : 4111 : Parks Division	-16,230	-16,230	0	0	-71,623	-82,125	-110,755	-412,347
SubTotal : 001 : General Fund	-16,230	-16,230	0	0	-71,623	-82,125	-110,755	-412,347
SubTotal : REVENUE	-16,230	-16,230	0	0	-71,623	-82,125	-110,755	-412,347
EXPENSE								
001 : General Fund								
4111 : Parks Division								
001-4111-511-5121100 : Salaries - Full Time / Productive Time	2,238,804	2,093,236	145,568	6	1,540,407	1,459,482	1,480,710	1,247,886
001-4111-511-5121200 : Salaries - Full Time / Vacation	0	0	0	0	120,143	107,351	114,396	89,162
001-4111-511-5121300 : Salaries - Full Time / Sick	0	0	0	0	60,635	59,821	71,126	70,355

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001-4111-511-5121400 : Salaries - Full Time / Holiday		0	0	0	0	90,549	90,799	91,583	76,044
001-4111-511-5121500 : Salaries - Full Time / Other Leave		0	0	0	0	29,471	41,267	35,931	15,476
001-4111-511-5141200 : Overtime / Standby		1,500	1,500	0	0	0	0	1,656	551
001-4111-511-5141300 : Overtime / Premium Overtime		85,000	85,000	0	0	75,888	79,454	113,390	88,467
001-4111-511-5160000 : Parks / Salaries - Seasonal		96,000	96,000	0	0	42,575	59,792	82,610	39,885
001-4111-511-5210000 : Parks / Workmen's Compensation		123,027	117,166	5,861	4	132,095	118,133	95,404	88,097
001-4111-511-5221100 : FICA / Social Security		150,124	141,096	9,028	6	117,277	113,562	117,970	94,290
001-4111-511-5221200 : FICA / Medicare		35,107	32,998	2,109	6	27,428	26,559	27,590	22,052
001-4111-511-5264100 : Health Insurance / Retirees >= 65		59,052	36,805	22,247	37	44,831	28,043	26,218	53,764
001-4111-511-5266100 : Health Insurance / CIGNA		539,688	481,627	58,061	10	446,778	425,024	441,867	325,273
001-4111-511-5266200 : Health Insurance / CIGNA - Retirees		138,274	132,957	5,317	3	132,985	136,204	163,589	151,846
001-4111-511-5266300 : Health Insurance / OPEB Payment		167,995	167,995	0	0	167,995	167,995	167,995	167,995
001-4111-511-5266500 : OPEB Retirement Health Savings Plan		55,000	51,875	3,125	5	88,724	15,234	27,500	37,866
001-4111-511-5267200 : Health Insurance / Aetna Dental -Emp		12,760	19,582	-6,822	-54	17,957	15,671	12,243	32
001-4111-511-5267900 : Vision - Emp		1,856	3,987	-2,131	-115	3,820	3,156	3,379	8
001-4111-511-5268100 : Health Insurance / Disability		13,047	5,913	7,134	54	5,574	5,720	5,770	4,228
001-4111-511-5269100 : Health Insurance / Life		6,588	6,588	0	0	6,616	6,671	6,771	4,198
001-4111-511-5270000 : Parks / Unemployment		0	0	0	0	0	3,259	310	0
001-4111-511-5282500 : Retirement / 25 Year Plan		386,946	392,956	-6,010	-2	392,956	317,775	289,736	278,766
001-4111-511-5283000 : Retirement / 30 Year Plan		0	36,985	-36,985	-100	36,985	62,762	55,690	54,820
001-4111-511-5291100 : Misc Benefits / Tuition		0	0	0	0	1,358	0	0	0
001-4111-511-5310100 : Supplies / General Supplies		281,500	268,500	13,000	4	241,630	307,412	268,951	308,655
Type	Narrative	Amount							
RECURRING	Safety mulch	35,000							
RECURRING	Small tools	20,000							
RECURRING	Grass seed	15,000							
RECURRING	Cleaning supplies	30,000							
RECURRING	Landscape mulch	10,000							
RECURRING	Office supplies	7,000							
RECURRING	Landscaping replacement	10,000							
RECURRING	CCUP landscaping - annual flowers, replacements & mulch	25,000							
RECURRING	Diamond mix	15,000							
RECURRING	Top dressing	10,000							
RECURRING	Miscellaneous playground equipment repairs	40,000							
RECURRING	Mound clay	2,500							
RECURRING	warning track mix/bluestone dust	4,500							

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	RECURRING	Turfce		7,500						
	RECURRING	field marking paint		5,000						
	RECURRING	Dog Waste Products for 25+ dispensers / Stations		20,000						
	RECURRING	on-going pavilion replacement and renovation		25,000						
				281,500						
001-4111-511-5310300	: Supplies / Clothing/Uniforms		17,500	17,500	0	0	16,876	15,652	13,205	14,796
001-4111-511-5310600	: Supplies / Motor Vehicles		73,000	73,000	0	0	13,197	15,625	16,793	14,888
	Type	Narrative		Amount						
	RECURRING	Vehicle/equipment repairs		73,000						
				73,000						
001-4111-511-5330100	: Energy / Fuel & Oil		90,000	90,000	0	0	70,552	77,942	96,028	85,841
001-4111-511-5330200	: Energy / Electricity		202,500	150,000	52,500	25	159,164	137,999	141,861	112,697
001-4111-511-5330300	: Energy / Natural Gas		2,000	2,000	0	0	1,692	2,044	1,732	2,589
001-4111-511-5340000	: Parks / Chemicals		15,000	15,000	0	0	3,305	9,819	10,312	8,470
001-4111-511-5410000	: Parks / Professional Services		117,000	105,620	11,380	9	69,872	97,086	78,261	92,225
	Type	Narrative		Amount						
	RECURRING	Aquatic Management - Whittier Lake / Culler Lake		20,000						
	RECURRING	DOT Physicals		3,000						
	RECURRING	Random Drug Tests		1,500						
	RECURRING	Work Step Physicals		500						
	RECURRING	Fountain maintenance (9 total)		60,000						
	RECURRING	Annual required back flow inspections		10,000						
	RECURRING	Carillonneur remuneration		22,000						
				117,000						
001-4111-511-5510100	: Cleaning Services / Disposal Fees		15,000	15,000	0	0	12,176	11,470	11,732	10,151
001-4111-511-5510200	: Custodial Services		125,000	125,000	0	0	93,483	114,246	105,096	94,578
	Type	Narrative		Amount						
	RECURRING	Cleaning service for park bathrooms		125,000						
				125,000						
001-4111-511-5510300	: Cleaning Services / Lawn Care		70,000	70,000	0	0	46,644	63,331	53,632	42,665
001-4111-511-5520100	: Repair and Maint. Service / General Repair/Maint.		388,500	353,500	35,000	9	134,485	352,137	458,660	308,123
	Type	Narrative		Amount						
	RECURRING	Miscellaneous		82,500						
	RECURRING	Mural maintenance		5,000						
	RECURRING	Organic debris - grinding		10,000						
	RECURRING	Miscellaneous fountain repairs at Whittier Lake / Culler Lake		10,000						
	RECURRING	Miscellaneous playground equipment repairs		50,000						
	RECURRING	General contracting park repairs		26,000						
	RECURRING	Park sidewalk repairs		65,000						
	RECURRING	Park pathway repairs		65,000						
	RECURRING	Park plumbing repairs		50,000						

Segments/Accounts			Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
	RECURRING	Carillon maintenance		10,000						
	RECURRING	Carroll Creek - irrigation		15,000						
				388,500						
001-4111-511-5520101	: Motor Vehicle Repairs and Maint. Service		27,000	27,000	0	0	4,726	18,179	20,663	23,000
	Type	Narrative		Amount						
	RECURRING	Collision / body repair		2,000						
	RECURRING	Tires		10,000						
	RECURRING	Heavy Equipment		15,000						
				27,000						
001-4111-511-5520200	: Repair and Maint. Service / Maintenance Contracts		2,925	17,925	-15,000	-513	224	2,361	1,773	1,107
	Type	Narrative		Amount						
	RECURRING	Staley Field House & Harmon Building - pest control		850						
	RECURRING	Staley Field House, McCurdy, etc. - annual fire extinguisher inspection		550						
	RECURRING	MUSCO Lighting contract - Hill Street and Max Kehne annual fee		850						
	RECURRING	Copier contract		675						
				2,925						
001-4111-511-5540200	: Rentals / Equipment and Vehicles		58,000	48,000	10,000	17	48,205	48,738	20,223	44,797
	Type	Narrative		Amount						
	RECURRING	Miscellaneous rentals		3,000						
	RECURRING	Port-O-Pots		55,000						
				58,000						
001-4111-511-5560100	: Water/Sewer Service / Water/Sewer Service		1,000	1,000	0	0	1,237	913	1,017	1,367
001-4111-511-5562100	: Water/Sewer Service / Solid Waste Benefit Charg		1,539	1,539	0	0	1,507	1,507	2,893	1,507
001-4111-511-5570000	: Parks / Licenses/Permits		100	100	0	0	630	1,175	1,660	2,155
001-4111-511-5610100	: Communications / Telephone		9,000	9,000	0	0	5,103	6,656	7,795	8,187
001-4111-511-5610200	: Communications / Postage		50	50	0	0	39	11	3	56
001-4111-511-5620100	: Travel / Transportation		0	0	0	0	144	6	42	253
001-4111-511-5621100	: Travel / Dues/Registration Fees		12,000	12,000	0	0	6,597	4,618	7,961	8,110
001-4111-511-5622100	: Travel / Lodging		1,500	1,500	0	0	1,008	855	947	1,108
001-4111-511-5623100	: Meals/Food		0	0	0	0	0	0	0	78
001-4111-511-5630000	: Parks / Advertising		750	750	0	0	0	0	0	0
	Type	Narrative		Amount						
	RECURRING	advertising for bids		750						
				750						

Segments/Accounts		Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
001-4111-511-5650000 : Parks / Insurance		92,979	105,885	-12,906	-14	104,036	106,220	98,725	104,419
001-4111-511-5730000 : Parks / Impvts Other Than Bldgs.		0	0	0	0	0	0	0	214,454
001-4111-511-5740100 : Machinery & Equipment / Vehicles		80,000	0	80,000	100	0	350,667	259,492	219,308
Type	Narrative	Amount							
ONE-TIME	Pickup truck replacement (truck #239)	80,000							
		80,000							
001-4111-511-5740200 : Machinery & Equipment / Machinery		575,000	345,000	230,000	40	339,081	454,868	482,645	216,572
Type	Narrative	Amount							
ONE-TIME	Field Groomer Replacement	50,000							
ONE-TIME	Zero Turn Mower Replacements	50,000							
ONE-TIME	Aerator	55,000							
ONE-TIME	Large area mower replacement	175,000							
ONE-TIME	Seeder replacement	35,000							
ONE-TIME	Flex-wing zero turn mower replacement	50,000							
ONE-TIME	Slope mower replacement	85,000							
ONE-TIME	Utility vehicle replacements	75,000							
		575,000							
SubTotal : 4111 : Parks Division		6,369,611	5,759,135	610,476	9	4,958,660	5,545,271	5,595,536	4,853,217
SubTotal : 001 : General Fund		6,369,611	5,759,135	610,476	9	4,958,660	5,545,271	5,595,536	4,853,217
SubTotal : EXPENSE		6,369,611	5,759,135	610,476	9	4,958,660	5,545,271	5,595,536	4,853,217
Grand Total		6,353,381	5,742,905	610,476	9	4,887,037	5,463,146	5,484,781	4,440,870

The City of Frederick
Working Budget Report
2027, Working, Details, FY 2027 Mayor's Budget Adopted
From Account: To Account:
Run Date: 06/18/2026 User: tbaugher
Report by: Fund, Dept/Div

Segments/Accounts	Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
REVENUE								
001 : General Fund								
4112 : Harry Grove Stadium								
001-4112-551-3621502 : Rentals / Rents - Grove Stadium	205,000	160,100	44,900	21	230,480	285,156	143,848	151,307
001-4112-551-3690002 : Discounts Earned	0	0	0	0	0	0	0	5
SubTotal : 4112 : Harry Grove Stadium	-205,000	-160,100	-44,900	21	-230,480	-285,156	-143,848	-151,312
SubTotal : 001 : General Fund	-205,000	-160,100	-44,900	21	-230,480	-285,156	-143,848	-151,312
SubTotal : REVENUE	-205,000	-160,100	-44,900	21	-230,480	-285,156	-143,848	-151,312
EXPENSE								
001 : General Fund								
4112 : Harry Grove Stadium								
001-4112-551-5310100 : Supplies / General Supplies	19,300	13,000	6,300	32	27,032	14,960	13,699	15,360
Type	Narrative	Amount						
RECURRING	Light Bulbs/Fixtures; Paint; Ceiling Tiles; Locks/Hardware; Roofing Supplies (sealants,caulk, etc.)	8,300						
RECURRING	Miscellaneous Parts (Electric, Plumbing, HVAC - Filters)	6,000						
ONE-TIME	Lighting repairs and replacements	5,000						
		19,300						
001-4112-551-5330200 : Energy / Electricity		128,250	95,000	33,250	25	108,356	90,840	69,909
001-4112-551-5410000 : Parks / Professional Services		80,000	0	80,000	100	0	2,975	465
Type	Narrative	Amount						
ONE-TIME	RFP for structural inspection of load bearing joists and foundations	80,000						
		80,000						
001-4112-551-5510100 : Disposal Fees		500	500	0	0	683	0	0
Type	Narrative	Amount						
RECURRING	Recycling fees for tube lighting	500						
		500						
001-4112-551-5520100 : Repair and Maint. Service / General Repair/Maint.		85,900	84,000	1,900	2	44,106	65,541	41,972
								57,819

Segments/Accounts			Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
	Type	Narrative								
	RECURRING	Electrical; HVAC Repair/Replace; Roof Repair; Sprinkler Repair; Locks/Security	Amount							
	RECURRING	Plumbing services for replacement of some fixtures in public restrooms.	Amount							
	RECURRING	Maintenance costs on Video Board and Ribbon Board.	Amount							
			85,900							
001-4112-551-5520200 : Repair and Maint. Service / Maintenance Contracts			163,135	12,850	150,285	92	9,313	635	12,180	2,968
	Type	Narrative								
	RECURRING	Handicap Lift Maintenance	Amount							
	RECURRING	Sprinkler Inspections	Amount							
	RECURRING	Backflow preventer inspections	Amount							
	RECURRING	Master Plumber services for Winterization and reactivation of water lines.	Amount							
	RECURRING	Bay door inspections and maintenance	Amount							
	ONE-TIME	Concrete repairs - seating bowl and concourse	Amount							
	ONE-TIME	Repair or replace exhaust/air fans	Amount							
	ONE-TIME	Replace concession awnings	Amount							
	ONE-TIME	Repair parking lots	Amount							
			163,135							
001-4112-551-5540200 : Equipment and Vehicles			2,200	2,000	200	9	0	0	4,081	0
	Type	Narrative								
	RECURRING	Lift Rental	Amount							
			2,200							
001-4112-551-5560100 : Water/Sewer Service / Water/Sewer Service			15,100	15,100	0	0	8,317	4,327	10,853	8,766
001-4112-551-5570000 : Licenses/Permits			165	150	15	9	125	125	105	105
	Type	Narrative								
	RECURRING	License & permit fees	Amount							
			165							
001-4112-551-5610100 : Communications / Telephone			825	750	75	9	2	665	643	594
	Type	Narrative								
	RECURRING	Fire Alarm Lines	Amount							
	RECURRING	Security Alarm Lines	Amount							
			825							
001-4112-551-5610200 : Communications / Postage			1,000	1,000	0	0	0	0	0	0
	Type	Narrative								
	RECURRING	Shipping/Handling for scoreboard parts	Amount							
			1,000							
001-4112-551-5650000 : Parks / Insurance			16,481	15,261	1,220	7	14,839	13,381	11,840	10,492
SubTotal : 4112 : Harry Grove Stadium			512,856	239,611	273,245	53	212,773	193,449	165,747	157,763

Segments/Accounts	Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
SubTotal : 001 : General Fund	512,856	239,611	273,245	53	212,773	193,449	165,747	157,763
SubTotal : EXPENSE	512,856	239,611	273,245	53	212,773	193,449	165,747	157,763
Grand Total	307,856	79,511	228,345	74	-17,707	-91,707	21,899	6,451

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REVENUE								
001 : General Fund								
4211 : Recreation Centers								
001-4211-531-3215201 : Special Activities / Dog Park Licensing	0	0	0	0	0	0	408	0
001-4211-531-3222101 : Non-business Lic./Permits / Parade Permits	3,500	3,500	0	0	2,400	3,100	2,750	3,000
001-4211-531-3315200 : Federal / Recreation / Op Indirect	0	0	0	0	2,567	0	0	0
001-4211-531-3343500 : Intergovernmental / State Grants - Project	0	0	0	0	0	0	0	37,407
001-4211-531-3400004 : Concessions / Vending Machines	2,000	2,000	0	0	664	1,061	2,470	3,614
001-4211-531-3452001 : Recreation / Special Activities	210,200	210,200	0	0	208,398	193,002	189,820	191,744
001-4211-531-3452004 : Recreation Center / Memberships	230,000	220,000	10,000	4	212,667	230,201	242,682	173,806
001-4211-531-3621501 : Rentals / Rents - Armory	42,000	28,500	13,500	32	27,616	31,187	28,584	21,218
001-4211-531-3621503 : Rentals / Rents - Other Recreation	90,000	125,000	-35,000	-39	97,340	87,277	85,259	69,119
001-4211-531-3621504 : Rents - Other Recreation / Whittier Recreation Ctr	3,500	3,500	0	0	4,205	2,466	3,564	13,980
001-4211-531-3621505 : Rents - Other Recreation / TJ Middle Recreation Ct	23,000	13,670	9,330	40	25,717	18,005	13,890	13,455
001-4211-531-3621507 : Rents - Other Recreation / Lincoln Elem. Rec Ctr	16,000	10,500	5,500	34	24,377	15,663	4,530	9,028
001-4211-531-3621508 : Rents - Butterfly Ridge Elementary Rec Center	25,000	11,000	14,000	56	22,136	23,881	16,408	9,048
001-4211-531-3630001 : Donations/Contributions / Donations	0	0	0	0	355	1,326	259	2,417
001-4211-531-3690001 : Miscellaneous / Other Misc. Receipts	0	0	0	0	880	190	208	13,150
001-4211-531-3690002 : Discounts Earned	0	0	0	0	0	900	0	0
001-4211-531-3691001 : Miscellaneous / Cash Over/(Short)	0	0	0	0	-254	-320	171	-1,870
SubTotal : 4211 : Recreation Centers	-645,200	-627,870	-17,330	2	-629,068	-607,939	-591,003	-559,116
SubTotal : 001 : General Fund	-645,200	-627,870	-17,330	2	-629,068	-607,939	-591,003	-559,116

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SubTotal : REVENUE	-645,200	-627,870	-17,330	2	-629,068	-607,939	-591,003	-559,116
EXPENSE								
001 : General Fund								
4211 : Recreation Centers								
001-4211-531-5121100 : Salaries - Full Time / Productive Time	692,429	583,162	109,267	15	448,961	448,473	426,184	379,656
001-4211-531-5121200 : Salaries - Full Time / Vacation	0	0	0	0	37,786	38,369	27,801	34,752
001-4211-531-5121300 : Salaries - Full Time / Sick	0	0	0	0	35,290	21,566	28,436	22,378
001-4211-531-5121400 : Salaries - Full Time / Holiday	0	0	0	0	25,736	26,697	25,754	23,463
001-4211-531-5121500 : Salaries - Full Time / Other Leave	0	0	0	0	9,044	12,116	9,607	6,395
001-4211-531-5141300 : Overtime / Premium Overtime	0	0	0	0	1,061	745	713	152
001-4211-531-5150000 : Recreation / Salaries - Perm Part Time	696,039	628,316	67,723	9	677,280	658,810	578,599	442,784
001-4211-531-5160000 : Recreation / Salaries - Seasonal	38,000	45,008	-7,008	-19	38,691	22,147	43,100	39,976
001-4211-531-5210000 : Recreation / Workmen's Compensation	20,384	19,412	972	4	21,887	19,555	16,441	15,664
001-4211-531-5221100 : FICA / Social Security	58,392	51,974	6,418	10	77,567	75,094	69,842	57,742
001-4211-531-5221200 : FICA / Medicare	20,684	18,220	2,464	11	18,141	17,563	16,334	13,505
001-4211-531-5264100 : Health Insurance / Retirees >= 65	18,648	9,601	9,047	48	12,038	8,422	7,409	10,965
001-4211-531-5266100 : Health Insurance / CIGNA	178,307	147,231	31,076	17	140,955	140,638	77,068	58,809
001-4211-531-5266200 : Health Insurance / CIGNA - Retirees	13,029	21,924	-8,895	-69	14,109	22,404	30,670	43,311
001-4211-531-5266300 : Health Insurance / OPEB Payment	32,869	32,869	0	0	32,869	32,869	32,869	32,869
001-4211-531-5266500 : OPEB Retirement Health Savings Plan	10,625	11,250	-625	-6	10,625	11,250	11,250	10,417
001-4211-531-5267200 : Health Insurance / Aetna Dental -Emp	1,420	4,468	-3,048	-215	4,013	3,642	2,216	2
001-4211-531-5267900 : Vision - Emp	283	1,409	-1,126	-398	1,086	1,163	726	1
001-4211-531-5268100 : Health Insurance / Disability	2,092	2,092	0	0	2,103	2,131	1,971	1,267
001-4211-531-5269100 : Health Insurance / Life	2,365	2,365	0	0	2,549	2,622	2,398	1,528
001-4211-531-5270000 : Recreation / Unemployment	0	0	0	0	-12,429	9,055	35	194
001-4211-531-5282500 : Retirement / 25 Year Plan	48,284	58,214	-9,930	-21	58,214	87,029	79,350	76,346
001-4211-531-5283000 : Retirement / 30 Year Plan	23,325	54,765	-31,440	-135	54,765	42,578	37,780	37,190
001-4211-531-5284000 : Retirement / Supplement Savings Fees	0	2	-2	-100	2	2	2	1

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001-4211-531-5291100 : Misc Benefits / Tuition			0	0	0	0	0	0	716	0
001-4211-531-5310100 : Supplies / General Supplies			96,005	88,100	7,905	8	67,579	75,484	86,744	67,182
Type	Narrative	Amount								
RECURRING	Front Desk & Fitness Center	7,600								
RECURRING	Adult sports & Misc	10,500								
RECURRING	Satellite Sites & youth sports	17,405								
RECURRING	Dance, Music & Fitness, programs	5,000								
RECURRING	Maintenance & cleaning	25,000								
RECURRING	Office Supplies	2,000								
RECURRING	Replacement equipment for Talley Fitness Center	25,000								
ONE-TIME	New Employee Setup	3,500								
		96,005								
001-4211-531-5310200 : Supplies / Medical Supplies			725	725	0	0	403	159	559	373
001-4211-531-5310300 : Supplies / Clothing/Uniforms			20,200	20,200	0	0	11,422	15,372	14,566	16,861
Type	Narrative	Amount								
RECURRING	Front Desk & Fitness Staff	1,000								
RECURRING	Youth Sports Uniforms	15,800								
RECURRING	Satellite Site Staff Shirts	1,000								
RECURRING	Softball & Volleyball Award Shirts	2,000								
RECURRING	Maintenance Staff	400								
		20,200								
001-4211-531-5310600 : Supplies / Motor Vehicles			0	0	0	0	255	125	72	34
001-4211-531-5330100 : Energy / Fuel & Oil			2,000	1,250	750	37	1,612	1,473	1,811	1,396
001-4211-531-5330200 : Energy / Electricity			67,500	50,000	17,500	25	54,369	49,116	45,118	42,574
001-4211-531-5330300 : Energy / Natural Gas			18,000	18,000	0	0	22,464	24,279	17,259	18,547
001-4211-531-5390000 : Recreation / Items Purchased - Resale			2,000	2,000	0	0	1,000	0	2,153	969
Type	Narrative	Amount								
RECURRING	Items purchased for resale.	2,000								
		2,000								
001-4211-531-5410000 : Recreation / Professional Services			120,000	100,500	19,500	16	133,732	114,344	115,415	99,422
Type	Narrative	Amount								
RECURRING	sports officials	15,000								
RECURRING	contractual programming	80,000								
RECURRING	miscellaneous services	25,000								
		120,000								
001-4211-531-5510200 : Cleaning Services / Custodial Services			1,000	10,000	-9,000	-900	0	0	7,205	24,830
001-4211-531-5520100 : Repair and Maint. Service / General Repair/Maint.			211,000	120,000	91,000	43	136,478	203,036	29,488	91,612
Type	Narrative	Amount								

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RECURRING	Fitness Equipment			6,000						
RECURRING	Miscellaneous building repairs			20,000						
RECURRING	HVAC			30,000						
RECURRING	Talley Center Renovations			30,000						
ONE-TIME	Replace HVAC unit #4			60,000						
ONE-TIME	Replace flooring			25,000						
ONE-TIME	Replace ceiling HVAC unit			40,000						
				211,000						
001-4211-531-5520101	: Motor Vehicle Repairs and Maint. Service		0	0	0	0	0	0	475	0
001-4211-531-5520200	: Repair and Maint. Service / Maintenance Contracts		78,840	71,840	7,000	8	60,736	66,334	41,810	54,025
Type	Narrative			Amount						
RECURRING	Copier			1,000						
RECURRING	Elevator			2,000						
RECURRING	Fire Protection			4,000						
RECURRING	Pest Control - Talley			1,500						
RECURRING	HVAC			20,000						
RECURRING	Vermont Systems			42,000						
RECURRING	Fitness Center equipment			3,000						
RECURRING	WiFi/Cable			5,340						
				78,840						
001-4211-531-5540100	: Rentals / Land and Buildings		20,000	20,000	0	0	792	685	42,004	0
Type	Narrative			Amount						
RECURRING	Energy Reimbursement Costs for Satellite Sites			20,000						
				20,000						
001-4211-531-5540200	: Rentals / Equipment and Vehicles		3,250	3,250	0	0	577	4,591	27,200	1,650
Type	Narrative			Amount						
RECURRING	Port-o-pots			3,000						
RECURRING	Miscellaneous			250						
				3,250						
001-4211-531-5562100	: Water/Sewer Service / Solid Waste Benefit Charg		473	473	0	0	462	462	462	462
001-4211-531-5570000	: Recreation / Licenses/Permits		2,000	0	2,000	100	654	2,798	1,987	3,221
001-4211-531-5610100	: Communications / Telephone		11,360	11,360	0	0	9,543	10,883	11,310	9,679
001-4211-531-5610200	: Communications / Postage		8,400	8,400	0	0	140	6,606	1,300	8,924
001-4211-531-5620100	: Travel / Transportation		1,000	1,000	0	0	21	0	38	0
001-4211-531-5621100	: Travel / Dues/Registration Fees		8,135	4,635	3,500	43	4,776	3,790	3,615	4,236
Type	Narrative			Amount						
RECURRING	MRPA/NRPA conference			4,100						
RECURRING	Conference / Miscellaneous Training			4,000						
RECURRING	USTA			35						

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				8,135						
001-4211-531-5622100 : Travel / Lodging			6,000	1,500	4,500	75	2,695	1,703	1,262	0
Type	Narrative		Amount							
RECURRING	NRPA Staff of 5 Lodging		6,000							
				6,000						
001-4211-531-5630000 : Recreation / Advertising			30,000	30,000	0	0	8,917	17,096	18,027	25,360
001-4211-531-5640000 : Recreation / Printing & Binding			30,000	28,000	2,000	6	31,552	30,313	29,429	24,723
Type	Narrative		Amount							
RECURRING	Quarterly mailer (4)		30,000							
				30,000						
001-4211-531-5650000 : Recreation / Insurance			13,019	11,110	1,909	14	14,639	14,780	12,991	11,097
001-4211-531-5690000 : Miscellaneous			0	0	0	0	0	0	140	0
001-4211-531-5740100 : Machinery & Equipment / Vehicles			0	0	0	0	0	56,200	60,660	0
001-4211-531-5740200 : Machinery & Equipment / Machinery			0	75,000	-75,000	-100	79,420	7,112	5,723	11,881
SubTotal : 4211 : Recreation Centers			2,608,082	2,369,625	238,457	9	2,356,581	2,411,681	2,106,094	1,828,425
SubTotal : 001 : General Fund			2,608,082	2,369,625	238,457	9	2,356,581	2,411,681	2,106,094	1,828,425
SubTotal : EXPENSE			2,608,082	2,369,625	238,457	9	2,356,581	2,411,681	2,106,094	1,828,425
Grand Total			1,962,882	1,741,755	221,127	11	1,727,513	1,803,742	1,515,091	1,269,309

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REVENUE								
001 : General Fund								
4212 : Burck Street Youth Center								
001-4212-531-3621506 : Rents - Other Recreation / Burck Street Center	4,200	4,200	0	0	3,498	4,197	4,200	3,000
001-4212-531-3690001 : Miscellaneous / Other Misc. Receipts	0	0	0	0	2,926	0	18	0
001-4212-531-3690002 : Discounts Earned	0	0	0	0	0	0	0	42
SubTotal : 4212 : Burck Street Youth Center	-4,200	-4,200	0	0	-6,424	-4,197	-4,218	-3,042
SubTotal : 001 : General Fund	-4,200	-4,200	0	0	-6,424	-4,197	-4,218	-3,042
SubTotal : REVENUE	-4,200	-4,200	0	0	-6,424	-4,197	-4,218	-3,042
EXPENSE								
001 : General Fund								
4212 : Burck Street Youth Center								
001-4212-531-5310100 : Supplies / General Supplies	5,000	5,000	0	0	54	988	5,387	7,485
001-4212-531-5330200 : Energy / Electricity	9,585	7,100	2,485	25	4,201	5,451	3,450	3,301
001-4212-531-5330300 : Energy / Natural Gas	3,500	3,500	0	0	3,726	3,574	2,952	4,616
001-4212-531-5520100 : Repair and Maint. Service / General Repair/Maint.	20,000	20,000	0	0	930	3,880	8,362	11,500
Type RECURRING	Narrative Various building repair		Amount 20,000 20,000					
001-4212-531-5520200 : Repair and Maint. Service / Maintenance Contracts	1,000	1,000	0	0	200	300	300	450
001-4212-531-5562100 : Solid Waste Benefit Charg	375	375	0	0	375	375	375	0
001-4212-531-5610100 : Communications / Telephone	1,600	1,600	0	0	0	0	0	398
001-4212-531-5650000 : Recreation / Insurance	85	79	6	7	140	110	100	105
SubTotal : 4212 : Burck Street Youth Center	41,145	38,654	2,491	6	9,626	14,678	20,926	27,855

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SubTotal : 001 : General Fund	41,145	38,654	2,491	6	9,626	14,678	20,926	27,855
SubTotal : EXPENSE	41,145	38,654	2,491	6	9,626	14,678	20,926	27,855
Grand Total	36,945	34,454	2,491	6	3,202	10,481	16,708	24,813

The City of Frederick
Working Budget Report
2027, Working, Details, FY 2027 Mayor's Budget Adopted
From Account: To Account:
Run Date: 06/18/2026 User: tbaugher
Report by: Fund, Dept/Div

Segments/Accounts	Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
REVENUE								
001 : General Fund								
4222 : Summer Playground Program								
001-4222-532-3453001 : Parks Programs / Playground Program	30,000	30,000	0	0	17,375	20,073	17,048	12,023
001-4222-532-3453003 : Parks Programs / Whittier Recreation Ctr.	0	0	0	0	0	0	7,159	10,866
001-4222-532-3453004 : Talley Day Camp	27,000	27,000	0	0	18,094	21,360	23,869	23,883
001-4222-532-3453005 : Misc. Camps	11,500	5,500	6,000	52	9,692	6,001	2,865	3,963
001-4222-532-3453007 : Parks Program / Butterfly Ridge Camp	20,000	20,000	0	0	13,042	17,283	17,875	5,610
SubTotal : 4222 : Summer Playground Program	-88,500	-82,500	-6,000	6	-58,203	-64,717	-68,816	-56,345
SubTotal : 001 : General Fund	-88,500	-82,500	-6,000	6	-58,203	-64,717	-68,816	-56,345
SubTotal : REVENUE	-88,500	-82,500	-6,000	6	-58,203	-64,717	-68,816	-56,345
EXPENSE								
001 : General Fund								
4222 : Summer Playground Program								
001-4222-532-5121100 : Salaries - Full Time / Productive Time	29,451	27,912	1,539	5	22,099	21,945	21,284	18,909
001-4222-532-5121200 : Salaries - Full Time / Vacation	0	0	0	0	2,342	1,840	962	1,955
001-4222-532-5121300 : Salaries - Full Time / Sick	0	0	0	0	795	248	689	479
001-4222-532-5121400 : Salaries - Full Time / Holiday	0	0	0	0	1,281	1,286	1,224	1,134
001-4222-532-5121500 : Salaries - Full Time / Other Leave	0	0	0	0	224	520	282	201
001-4222-532-5150000 : Recreation / Salaries - Perm Part Time	0	0	0	0	4,093	3,523	4,557	3,257
001-4222-532-5160000 : Recreation / Salaries - Seasonal	204,751	140,000	64,751	31	121,898	132,472	140,934	104,296
001-4222-532-5210000 : Recreation / Workmen's Compensation	1,157	1,103	54	4	1,242	1,112	936	891
001-4222-532-5221100 : FICA / Social Security	10,952	10,411	541	4	9,448	9,974	10,486	8,068

Segments/Accounts			Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
001-4222-532-5221200 : FICA / Medicare			3,396	2,435	961	28	2,210	2,333	2,453	1,887
001-4222-532-5266100 : Health Insurance / CIGNA			2,702	1,474	1,228	45	3,675	5,639	4,114	2,070
001-4222-532-5266500 : OPEB Retirement Health Savings Plan			625	1,250	-625	-100	625	625	625	625
001-4222-532-5267200 : Health Insurance / Aetna Dental -Emp			88	206	-118	-135	109	171	161	0
001-4222-532-5267900 : Vision - Emp			0	38	-38	-100	21	32	30	0
001-4222-532-5268100 : Health Insurance / Disability			221	221	0	0	75	77	73	60
001-4222-532-5269100 : Health Insurance / Life			70	70	0	0	73	75	71	29
001-4222-532-5270000 : Unemployment			0	0	0	0	-23	0	0	0
001-4222-532-5283000 : Retirement / 30 Year Plan			4,501	1,996	2,505	55	1,996	0	0	0
001-4222-532-5310100 : Supplies / General Supplies			16,000	9,200	6,800	42	14,881	10,905	12,300	9,654
001-4222-532-5310200 : Supplies / Medical Supplies			150	125	25	16	60	0	107	0
001-4222-532-5310300 : Supplies / Clothing/Uniforms			4,300	3,195	1,105	25	2,498	3,095	2,409	772
001-4222-532-5310600 : Supplies / Motor Vehicles			0	0	0	0	933	0	0	0
001-4222-532-5330100 : Energy / Fuel & Oil			640	640	0	0	0	0	0	0
001-4222-532-5410000 : Recreation / Professional Services			13,450	11,150	2,300	17	1,672	959	3,251	1,891
Type			Amount							
RECURRING			Sports Camps							
RECURRING			New Hires							
RECURRING			Camp field trips							
RECURRING			Miscellaneous Camp Trips							
			13,450							
001-4222-532-5520101 : Motor Vehicle Repairs and Maint. Service			1,500	0	1,500	100	0	0	0	0
001-4222-532-5540100 : Rentals / Land and Buildings			0	0	0	0	0	3,303	2,802	1,644
001-4222-532-5610200 : Communications / Postage			40	40	0	0	0	0	30	21
001-4222-532-5620100 : Travel / Transportation			0	0	0	0	66	0	0	0
001-4222-532-5650000 : Recreation / Insurance			456	330	126	27	584	740	664	468
SubTotal : 4222 : Summer Playground Program			294,450	211,796	82,654	28	192,877	200,874	210,444	158,311
SubTotal : 001 : General Fund			294,450	211,796	82,654	28	192,877	200,874	210,444	158,311
SubTotal : EXPENSE			294,450	211,796	82,654	28	192,877	200,874	210,444	158,311
Grand Total			205,950	129,296	76,654	37	134,674	136,157	141,628	101,966

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REVENUE								
001 : General Fund								
4231 : Swimming Pools								
001-4231-533-3345102 : Other State Grants	0	0	0	0	0	267,552	0	0
001-4231-533-3400004 : Concessions / Vending Machines	11,000	11,000	0	0	10,523	10,127	11,169	4,357
001-4231-533-3454001 : Recreation / Swimming Pool - Diggs	20,000	20,000	0	0	9,493	15,650	21,484	15,384
001-4231-533-3454002 : Recreation / Swimming Pool - Baker	80,000	80,000	0	0	62,698	64,589	85,824	65,739
001-4231-533-3454003 : Recreation / Swim Instruction/Team Fee	10,500	9,700	800	7	7,093	10,034	9,122	8,986
001-4231-533-3454005 : Recreation / Pool Punch Cards and Passes	33,000	33,000	0	0	24,022	30,584	31,894	35,211
001-4231-533-3690001 : Miscellaneous / Other Misc. Receipts	2,000	2,000	0	0	260	2,510	240	501
SubTotal : 4231 : Swimming Pools	-156,500	-155,700	-800	0	-114,089	-401,046	-159,733	-130,178
SubTotal : 001 : General Fund	-156,500	-155,700	-800	0	-114,089	-401,046	-159,733	-130,178
SubTotal : REVENUE	-156,500	-155,700	-800	0	-114,089	-401,046	-159,733	-130,178
EXPENSE								
001 : General Fund								
4231 : Swimming Pools								
001-4231-533-5121100 : Salaries - Full Time / Productive Time	20,223	19,166	1,057	5	15,866	72	0	0
001-4231-533-5121200 : Salaries - Full Time / Vacation	0	0	0	0	1,061	0	0	0
001-4231-533-5121300 : Salaries - Full Time / Sick	0	0	0	0	405	0	0	0
001-4231-533-5121400 : Salaries - Full Time / Holiday	0	0	0	0	868	0	0	0
001-4231-533-5121500 : Salaries - Full Time / Other Leave	0	0	0	0	74	0	0	0
001-4231-533-5160000 : Recreation / Salaries - Seasonal	72,000	72,000	0	0	63,185	66,644	60,007	66,499
001-4231-533-5210000 : Recreation / Workmen's Compensation	1,401	1,329	72	5	1,495	1,343	1,126	1,071
001-4231-533-5221100 : FICA / Social Security	5,718	5,652	66	1	4,987	4,136	3,724	4,130

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001-4231-533-5221200 : FICA / Medicare		1,337	1,322	15	1	1,166	967	871	966
001-4231-533-5266100 : Health Insurance / CIGNA		6,441	0	6,441	100	5,911	0	0	0
001-4231-533-5266200 : CIGNA - Retirees		0	0	0	0	0	456	0	0
001-4231-533-5266500 : OPEB Retirement Health Savings Plan		625	0	625	100	625	0	0	0
001-4231-533-5267200 : Health Insurance / Aetna Dental -Emp		0	0	0	0	244	0	0	0
001-4231-533-5267900 : Vision - Emp		0	0	0	0	55	0	0	0
001-4231-533-5268100 : Health Insurance / Disability		0	0	0	0	50	0	0	0
001-4231-533-5269100 : Health Insurance / Life		207	207	0	0	245	207	207	233
001-4231-533-5310100 : Supplies / General Supplies		55,000	50,000	5,000	9	35,529	22,975	19,424	26,213
Type	Narrative	Amount							
RECURRING	General pool supplies	30,000							
ONE-TIME	Pool chairs - Diggs pool	25,000							
		55,000							
001-4231-533-5310300 : Supplies / Clothing/Uniforms		3,500	3,000	500	14	929	871	998	622
001-4231-533-5330200 : Energy / Electricity		18,900	14,000	4,900	25	14,088	11,804	12,440	9,806
001-4231-533-5390000 : Recreation / Items Purchased - Resale		7,000	7,000	0	0	7,012	7,307	6,341	1,893
001-4231-533-5410000 : Recreation / Professional Services		299,300	298,106	1,194	0	296,402	292,702	264,462	216,437
Type	Narrative	Amount							
RECURRING	Pool Management Contract	295,000							
RECURRING	New hires	500							
RECURRING	Red Cross & training	3,800							
		299,300							
001-4231-533-5510200 : Cleaning Services / Custodial Services		10,000	10,000	0	0	0	0	0	250
001-4231-533-5520100 : Repair and Maint. Service / General Repair/Maint.		81,000	70,000	11,000	13	49,221	9,321	345,946	40,645
Type	Narrative	Amount							
RECURRING	Annual and ongoing pool maintenance/repair including diving boards	81,000							
		81,000							
001-4231-533-5520200 : Repair and Maint. Service / Maintenance Contracts		1,100	500	600	54	60	1,950	16,113	180
001-4231-533-5570000 : Recreation / Licenses/Permits		0	0	0	0	0	0	200	0
001-4231-533-5610100 : Communications / Telephone		3,500	2,800	700	20	3,413	2,962	2,925	2,885
001-4231-533-5621100 : Travel / Dues/Registration Fees		0	0	0	0	0	0	0	15

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001-4231-533-5650000 : Recreation / Insurance	5,920	5,464	456	7	6,064	5,951	5,276	4,580
SubTotal : 4231 : Swimming Pools	593,172	560,546	32,626	5	508,955	429,668	740,060	376,425
SubTotal : 001 : General Fund	593,172	560,546	32,626	5	508,955	429,668	740,060	376,425
SubTotal : EXPENSE	593,172	560,546	32,626	5	508,955	429,668	740,060	376,425
 Grand Total	 436,672	 404,846	 31,826	 7	 394,866	 28,622	 580,327	 246,247

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EXPENSE									
001 : General Fund									
4811 : Arts and Culture									
001-4811-570-5121100 : Productive Time	113,654	107,716	5,938	5	77,228	92,549	27,332	0	
001-4811-570-5121200 : Vacation	0	0	0	0	8,724	1,162	0	0	
001-4811-570-5121300 : Sick	0	0	0	0	10,956	2,093	947	0	
001-4811-570-5121400 : Holiday	0	0	0	0	5,316	5,084	1,137	0	
001-4811-570-5121500 : Other Leave	0	0	0	0	409	1,162	0	0	
001-4811-570-5150000 : Salaries - Perm Part Time	10,000	0	10,000	100	0	0	0	0	
001-4811-570-5210000 : Workmen's Compensation	1,954	1,866	88	4	2,099	1,877	1,582	0	
001-4811-570-5221100 : Social Security	7,667	6,678	989	12	6,375	6,338	1,827	0	
001-4811-570-5221200 : Medicare	1,793	1,562	231	12	1,491	1,482	427	0	
001-4811-570-5266500 : OPEB Retirement Health Savings Plan	2,500	0	2,500	100	2,500	2,500	417	0	
001-4811-570-5267900 : Vision - Emp	0	4,607	-4,607	-100	0	0	0	0	
001-4811-570-5268100 : Disability	319	319	0	0	263	302	74	0	
001-4811-570-5269100 : Life	0	0	0	0	309	294	48	0	
001-4811-570-5282500 : Retirement / 25 Year Plan	23,152	19,112	4,040	17	19,112	0	0	0	
001-4811-570-5291300 : Other	1,344	1,344	0	0	1,177	1,229	388	0	
001-4811-570-5310100 : General Supplies	25,920	17,920	8,000	30	2,164	2,363	1,799	0	
Type	Narrative	Amount							
RECURRING	Creation of new public artwork signs based on recommendations by public art conservator.	25,920							
		25,920							
001-4811-570-5410000 : Professional Services		81,800	85,000	-3,200	-4	16,883	-1,450	1,750	0
Type	Narrative	Amount							
RECURRING	Recurring professional services	50,000							
ONE-TIME	Phase II consulting for strategic plan	25,000							
ONE-TIME	National Endowment for the Arts grant match	6,800							
		81,800	170						

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001-4811-570-5570000 : Licenses/Permits			0	0	0	0	1,750	1,648	1,750	0
001-4811-570-5610100 : Telephone			0	0	0	0	474	0	0	0
001-4811-570-5620100 : Transportation			0	0	0	0	44	386	0	0
001-4811-570-5621100 : Dues/Registration Fees			5,500	12,500	-7,000	-128	903	3,439	795	0
	Type	Narrative	Amount							
	RECURRING	Dues	2,500							
	RECURRING	Conferences and Training	3,000							
			5,500							
001-4811-570-5622100 : Lodging			2,500	2,500	0	0	0	1,758	0	0
	Type	Narrative	Amount							
	RECURRING	Travel related to training	2,500							
			2,500							
001-4811-570-5650000 : Insurance			549	481	68	12	852	0	0	0
SubTotal : 4811 : Arts and Culture			278,652	261,605	17,047	6	159,029	124,216	40,273	0
SubTotal : 001 : General Fund			278,652	261,605	17,047	6	159,029	124,216	40,273	0
SubTotal : EXPENSE			278,652	261,605	17,047	6	159,029	124,216	40,273	0
Grand Total			278,652	261,605	17,047	6	159,029	124,216	40,273	0

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EXPENSE								
001 : General Fund								
5112 : Community Development								
001-5112-611-5264100 : Health Insurance / Retirees >= 65	9,324	4,801	4,523	48	6,948	4,338	4,104	5,825
001-5112-611-5266100 : Health Insurance / CIGNA	0	0	0	0	0	39	0	0
001-5112-611-5266200 : Health Insurance / CIGNA - Retirees	9,772	9,396	376	3	9,396	9,114	10,255	6,709
001-5112-611-5266300 : Health Insurance / OPEB Payment	10,956	10,956	0	0	10,956	10,956	10,956	10,956
001-5112-611-5269100 : Health Insurance / Life	0	0	0	0	0	0	0	17
001-5112-611-5282500 : Retirement / 25 Year Plan	0	0	0	0	0	34,819	31,747	30,545
001-5112-611-5283000 : Retirement / 30 Year Plan	0	0	0	0	0	1,328	1,178	1,160
001-5112-611-5284000 : Retirement / Supplement Savings Fees	0	1,147	-1,147	-100	837	833	1,102	856
001-5112-611-5650000 : Urban Dev. & Housing / Insurance	61	128	-67	-110	224	219	196	236
SubTotal : 5112 : Community Development	30,113	26,428	3,685	12	28,361	61,646	59,538	56,304
SubTotal : 001 : General Fund	30,113	26,428	3,685	12	28,361	61,646	59,538	56,304
SubTotal : EXPENSE	30,113	26,428	3,685	12	28,361	61,646	59,538	56,304
 Grand Total	 30,113	 26,428	 3,685	 12	 28,361	 61,646	 59,538	 56,304

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REVENUE								
001 : General Fund								
5411 : Economic Development								
001-5411-711-3228101 : Non-business Lic./Permits / Filming Permit	1,000	1,000	0	0	600	800	-2,625	600
001-5411-711-3312100 : Federal Grants - Project	0	0	0	0	0	400,000	0	0
001-5411-711-3313500 : Intergovernmental / Federal Grants - Project	0	0	0	0	0	0	2,487	0
001-5411-711-3343500 : Intergovernmental / State Grants - Project	650,000	750,000	-100,000	-16	266,547	635,668	142,341	148,270
001-5411-711-3630001 : Donations/Contributions / Donations	0	0	0	0	0	12,500	12,500	17,875
SubTotal : 5411 : Economic Development	-651,000	-751,000	100,000	-16	-267,147	-1,048,968	-154,703	-166,745
SubTotal : 001 : General Fund	-651,000	-751,000	100,000	-16	-267,147	-1,048,968	-154,703	-166,745
SubTotal : REVENUE	-651,000	-751,000	100,000	-16	-267,147	-1,048,968	-154,703	-166,745
EXPENSE								
001 : General Fund								
5411 : Economic Development								
001-5411-711-5121100 : Salaries - Full Time / Productive Time	594,045	564,349	29,696	4	427,306	354,467	358,099	337,121
001-5411-711-5121200 : Salaries - Full Time / Vacation	0	0	0	0	21,982	19,400	15,859	17,917
001-5411-711-5121300 : Salaries - Full Time / Sick	0	0	0	0	4,378	5,224	16,422	12,841
001-5411-711-5121400 : Salaries - Full Time / Holiday	0	0	0	0	23,080	20,046	20,651	19,521
001-5411-711-5121500 : Salaries - Full Time / Other Leave	0	0	0	0	20,143	23,420	11,735	4,930
001-5411-711-5150000 : Salaries - Perm Part Time	0	0	0	0	3,231	0	0	0
001-5411-711-5210000 : Economic Development / Workmen's Compensation	3,933	3,748	185	4	4,223	2,619	1,222	1,164
001-5411-711-5221100 : FICA / Social Security	34,874	34,322	552	1	30,198	26,038	26,031	23,706
001-5411-711-5221200 : FICA / Medicare	8,613	8,183	430	4	7,181	6,125	6,088	5,579

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001-5411-711-5266100 : Health Insurance / CIGNA			67,629	75,328	-7,699	-12	51,552	28,660	30,780	26,612
001-5411-711-5266300 : Health Insurance / OPEB Payment			3,652	3,652	0	0	3,652	3,652	3,652	3,652
001-5411-711-5266500 : OPEB Retirement Health Savings Plan			7,500	7,500	0	0	38,623	-26,956	5,000	5,000
001-5411-711-5267200 : Health Insurance / Aetna Dental -Emp			1,628	1,792	-164	-11	1,511	406	311	0
001-5411-711-5267900 : Vision - Emp			323	1,178	-855	-265	767	476	412	0
001-5411-711-5268100 : Health Insurance / Disability			1,520	1,520	0	0	1,332	1,167	1,250	1,041
001-5411-711-5269100 : Health Insurance / Life			1,960	1,960	0	0	1,861	1,794	1,844	1,257
001-5411-711-5282500 : Retirement / 25 Year Plan			78,204	38,339	39,865	50	38,339	51,416	46,879	45,104
001-5411-711-5283000 : Retirement / 30 Year Plan			0	5,962	-5,962	-100	5,962	18,120	16,078	15,827
001-5411-711-5291300 : Misc Benefits / Other			4,032	3,912	120	2	2,889	2,662	3,783	3,492
001-5411-711-5310100 : Supplies / General Supplies			19,560	19,560	0	0	27,377	24,624	10,333	13,323
Type			Narrative		Amount					
RECURRING			Office Supplies		6,360					
RECURRING			Promotional Items		7,700					
RECURRING			Misc Local Food Expenses		5,500					
					19,560					
001-5411-711-5310300 : Supplies / Clothing/Uniforms			750	625	125	16	468	0	52	0
001-5411-711-5330100 : Energy / Fuel & Oil			250	250	0	0	125	302	93	186
001-5411-711-5330200 : Energy / Electricity			100	100	0	0	0	0	0	0
Type			Narrative		Amount					
RECURRING			Electricity - Trade Show Booths		100					
					100					
001-5411-711-5410000 : Economic Development / Professional Services			101,500	26,500	75,000	73	34,990	64,872	31,099	31,145
Type			Narrative		Amount					
RECURRING			Marketing/Web/Video Design Services		20,000					
RECURRING			Photography Services		4,000					
RECURRING			Language Interpreter		2,500					
RECURRING			Strategic Plan		75,000					
					101,500					
001-5411-711-5520200 : Repair and Maint. Service / Maintenance Contracts			2,750	2,750	0	0	0	2,620	0	0
001-5411-711-5540100 : Rentals / Land and Buildings			1,500	1,000	500	33	2,200	2,910	875	594
Type			Narrative		Amount					
RECURRING			Building rental for local economic development programs		1,500					
					1,500					

Segments/Accounts			Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
001-5411-711-5540200 : Rentals / Equipment and Vehicles			0	0	0	0	0	2,910	0	0
001-5411-711-5570000 : Economic Development / Licenses/Permits			44,265	41,722	2,543	5	28,962	30,107	29,667	25,846
	Type	Narrative	Amount							
	RECURRING	Survey Monkey	550							
	RECURRING	Salesforce	1,815							
	RECURRING	PR Web (50:50 cost share with County OED)	20,000							
	RECURRING	CoStar	7,300							
	RECURRING	Web URL hosting	500							
	RECURRING	Jobs EQ Database - CHMURA	7,600							
	RECURRING	Constant Contact	2,000							
	RECURRING	Resimplify with OED	4,500							
			44,265							
001-5411-711-5610100 : Communications / Telephone			7,600	6,000	1,600	21	4,818	3,323	3,509	3,269
	Type	Narrative	Amount							
	RECURRING	Internal Phone lines for 5	2,000							
	RECURRING	Mobile Phones for 5 + two hot spots	5,600							
			7,600							
001-5411-711-5610200 : Communications / Postage			250	1,250	-1,000	-400	206	40	12	5
	Type	Narrative	Amount							
	RECURRING	General Postage	250							
			250							
001-5411-711-5620100 : Travel / Transportation			7,500	6,850	650	8	4,477	2,293	4,348	2,140
	Type	Narrative	Amount							
	RECURRING	Airfare/Train	6,000							
	RECURRING	Mileage	1,500							
			7,500							
001-5411-711-5621100 : Travel / Dues/Registration Fees			185,270	170,980	14,290	7	156,910	107,334	116,959	113,226
	Type	Narrative	Amount							
	RECURRING	Memberships	54,130							
	RECURRING	Sponsorships	99,500							
	RECURRING	Trade Show Exhibit Fees	6,050							
	RECURRING	Registration Fees	25,590							
			185,270							
001-5411-711-5622100 : Travel / Lodging			17,850	15,250	2,600	14	6,677	8,119	9,476	10,750
	Type	Narrative	Amount							
	RECURRING	Lodging for trade shows/events/etc	17,850							
			17,850							
001-5411-711-5623100 : Travel / Meals/Food			6,000	5,145	855	14	875	891	1,427	2,083
	Type	Narrative	Amount							
	RECURRING	Meals for tradeshow	6,000							

Segments/Accounts		Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
			6,000						
001-5411-711-5630000 : Economic Development / Advertising		23,000	19,700	3,300	14	15,107	10,039	12,026	13,396
001-5411-711-5640000 : Economic Development / Printing & Binding		4,000	4,000	0	0	6,745	1,609	4,615	1,447
Type	Narrative		Amount						
RECURRING	Misc Printing		4,000						
			4,000						
001-5411-711-5650000 : Economic Development / Insurance		3,816	3,718	98	2	6,576	6,784	6,064	3,620
001-5411-711-5660000 : Economic Development / Donations		850,000	850,000	0	0	897,621	856,582	264,633	215,650
Type	Narrative		Amount						
RECURRING	GROW Program		100,000						
RECURRING	DHCD Grants - Facade, etc		650,000						
ONE-TIME	Access Granted Micro-Grant Program		100,000						
			850,000						
SubTotal : 5411 : Economic Development		2,083,874	1,927,145	156,729	7	1,882,344	1,664,095	1,061,284	961,444
SubTotal : 001 : General Fund		2,083,874	1,927,145	156,729	7	1,882,344	1,664,095	1,061,284	961,444
SubTotal : EXPENSE		2,083,874	1,927,145	156,729	7	1,882,344	1,664,095	1,061,284	961,444
Grand Total		1,432,874	1,176,145	256,729	17	1,615,197	615,127	906,581	794,699

The City of Frederick
Working Budget Report
2027, Working, Details, FY 2027 Mayor's Budget Adopted
From Account: To Account:
Run Date: 06/18/2026 User: tbaugher
Report by: Fund, Dept/Div

Segments/Accounts	Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
REVENUE								
001 : General Fund								
6111 : HHS Administration								
001-6111-000-3930001 : Capital Asset Disposition / Sale of Gen. Cap. Asse	0	0	0	0	1,395	0	7,500	0
001-6111-721-3318100 : Intergovernmental / Federal Grants - Project	1,566,734	948,680	618,054	39	948,288	1,271,957	2,180,232	2,614,613
Type	Narrative	Amount						
RECURRING	Community Services Block Grant (CSBG)	310,669						
RECURRING	Child and Adult Care Food Program	928,680						
RECURRING	HUD Housing 1st PSH	209,688						
RECURRING	PATH Program	76,697						
RECURRING	HUD Housing 1st Leasing Existing	31,000						
ONE-TIME	SNAEP grant - Food Bank	10,000						
		1,566,734						
001-6111-721-3318201 : OHEP MEAP Bulk Fuel Benefit Grant	0	0	0	0	0	-4,408	681,177	664,820
001-6111-721-3348100 : Intergovernmental / State Grants - Project	237,908	259,666	-21,758	-10	77,262	305,185	1,098,138	3,061,106
Type	Narrative	Amount						
RECURRING	SSI/SSDI Outreach Access & Recovery (SOAR)/319	75,331						
RECURRING	Homelessness Solutions HSP	67,577						
RECURRING	Summer Food Service Program	45,000						
ONE-TIME	MEFP	50,000						
		237,908						
001-6111-721-3621001 : Rents	92,520	78,381	14,139	15	43,196	47,801	47,241	15,067
Type	Narrative	Amount						
RECURRING	PSH Tenant Rents	47,220						
RECURRING	301 Tenant Rents	15,300						
RECURRING	Housing 1st Tenant Rents	30,000						
		92,520						
001-6111-721-3630001 : Donations	140,000	120,564	19,436	13	234,225	123,186	453,179	125,701
Type	Narrative	Amount						
RECURRING	Food Bank - 530	75,000						
RECURRING	Community Table - 531	45,000						

Segments/Accounts		Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
RECURRING	Unrestricted - 532		20,000 140,000						
001-6111-721-3633401	: Private Organization / Grant	0	0	0	0	0	0	10,990	0
001-6111-721-3690000	: Miscellaneous / Other Sources - Project	0	0	0	0	1,048	0	9,451	2,562
001-6111-721-3690001	: Miscellaneous / Other Misc. Receipts	0	0	0	0	183	231	0	13,326
001-6111-721-3690002	: Discounts Earned	0	0	0	0	0	52	0	0
SubTotal : 6111 : HHS Administration		-2,037,162	-1,407,291	-629,871	30	-1,305,597	-1,744,004	-4,487,908	-6,497,195
SubTotal : 001 : General Fund		-2,037,162	-1,407,291	-629,871	30	-1,305,597	-1,744,004	-4,487,908	-6,497,195
SubTotal : REVENUE		-2,037,162	-1,407,291	-629,871	30	-1,305,597	-1,744,004	-4,487,908	-6,497,195
EXPENSE									
001 : General Fund									
6111 : HHS Administration									
001-6111-721-5121100	: Salaries - Full Time / Productive Time	1,509,439	1,574,326	-64,887	-5	1,169,230	990,581	1,755,489	1,631,224
001-6111-721-5121200	: Salaries - Full Time / Vacation	0	0	0	0	58,422	48,376	105,213	105,535
001-6111-721-5121300	: Salaries - Full Time / Sick	0	0	0	0	56,979	58,841	72,868	90,265
001-6111-721-5121400	: Salaries - Full Time / Holiday	0	0	0	0	62,432	57,054	101,929	94,819
001-6111-721-5121500	: Salaries - Full Time / Other Leave	0	0	0	0	29,900	35,630	31,781	18,748
001-6111-721-5141300	: Overtime / Premium Overtime	0	0	0	0	2,319	1,307	8,232	39,717
001-6111-721-5150000	: Community Action Programs / Salaries - Perm Part T	187,322	158,768	28,554	15	162,961	165,166	231,705	244,408
001-6111-721-5160000	: Salaries - Seasonal	35,011	0	35,011	100	46,993	35,592	50,700	14,036
001-6111-721-5210000	: Community Action Programs / Workmen's Compensation	26,901	25,616	1,285	4	28,884	17,797	24,953	23,775
001-6111-721-5221100	: FICA / Social Security	107,369	107,453	-84	-1	96,368	84,698	139,571	132,745
001-6111-721-5221200	: FICA / Medicare	25,110	25,129	-19	-1	22,538	19,809	33,013	31,046
001-6111-721-5261100	: Health Insurance / Optimum	0	0	0	0	-400	0	0	0
001-6111-721-5264100	: Health Insurance / Retirees >= 65	18,648	8,001	10,647	57	13,896	7,140	4,218	8,224
001-6111-721-5266100	: Health Insurance / CIGNA	372,658	247,585	125,073	33	254,653	208,349	324,227	259,076
001-6111-721-5266200	: Health Insurance / CIGNA - Retirees	27,267	35,615	-8,348	-31	26,219	39,596	67,677	58,523
001-6111-721-5266300	: Health Insurance / OPEB Payment	91,301	91,301	0	0	91,301	91,301	91,301	91,301
001-6111-721-5266500	: OPEB Retirement Health Savings Plan	50,959	47,455	3,504	6	145,667	-57,446	58,719	69,937

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001-6111-721-5267200 : Health Insurance / Aetna Dental -Emp			6,626	10,907	-4,281	-65	8,737	8,092	11,798	-8
001-6111-721-5267900 : Vision - Emp			1,212	3,594	-2,382	-197	2,059	2,022	3,215	31
001-6111-721-5268100 : Health Insurance / Disability			2,806	5,477	-2,671	-96	4,294	3,989	6,939	5,317
001-6111-721-5269100 : Health Insurance / Life			5,443	5,443	0	0	3,973	3,630	5,987	2,652
001-6111-721-5270000 : Community Action Programs / Unemployment			0	0	0	0	0	5,193	3,590	4,988
001-6111-721-5282500 : Retirement / 25 Year Plan			83,869	127,840	-43,971	-53	127,840	54,784	113,257	108,969
001-6111-721-5283000 : Retirement / 30 Year Plan			121,056	62,515	58,541	48	62,515	44,725	107,271	105,595
001-6111-721-5284000 : Retirement / Supplement Savings Fees			0	590	-590	-100	431	429	626	472
001-6111-721-5291100 : Misc Benefits / Tuition			0	0	0	0	3,446	2,557	0	137
001-6111-721-5291300 : Misc Benefits / Other			56,000	2,568	53,432	95	44,707	56,986	55,860	52,908
001-6111-721-5310100 : Supplies / General Supplies			113,650	157,872	-44,222	-39	129,511	95,273	262,754	394,230
Type Narrative Amount										
RECURRING CITY										73,150
RECURRING SOAR										1,000
RECURRING Child and Adult Care Food										1,000
RECURRING PSH Tenant Rents										10,000
RECURRING 301 Tenant Rents										1,500
RECURRING Housing 1 Tenant Rents										5,000
RECURRING Food Bank 530										5,000
RECURRING Community Table 531										5,000
RECURRING Unrestricted 532										12,000
										113,650
001-6111-721-5310200 : Supplies / Medical Supplies			0	0	0	0	24	82	216	1
001-6111-721-5310300 : Supplies / Clothing/Uniforms			5,500	5,050	450	8	2,132	2,868	1,122	20,952
Type Narrative Amount										
RECURRING City - New Employees										1,100
RECURRING Uniforms										4,400
										5,500
001-6111-721-5310600 : Supplies / Motor Vehicles			2,750	2,500	250	9	1,020	2,042	742	1,552
Type Narrative Amount										
RECURRING City										2,750
										2,750
001-6111-721-5310700 : Food			195,000	141,500	53,500	27	152,683	95,275	0	0
Type Narrative Amount										
RECURRING Summer Food Service Program										35,000
RECURRING Community Table										40,000
RECURRING Food Bank										70,000

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RECURRING	MEFP			50,000 195,000						
001-6111-721-5330100	: Energy / Fuel & Oil		6,000	5,600	400	6	9,040	11,260	13,994	14,400
Type RECURRING	Narrative CITY Fuel and oil expenditure for all agency vehicles			Amount 6,000 6,000						
001-6111-721-5330200	: Energy / Electricity		30,717	12,868	17,849	58	47,937	42,470	30,866	23,383
Type RECURRING RECURRING	Narrative CITY Housing 1st Tenants			Amount 22,750 7,967 30,717						
001-6111-721-5330300	: Energy / Natural Gas		5,544	5,536	8	0	11,427	14,301	9,470	6,313
Type RECURRING RECURRING	Narrative CITY Housing 1st Rents			Amount 1,823 3,721 5,544						
001-6111-721-5410000	: Community Action Programs / Professional Services		41,000	52,400	-11,400	-28	39,114	41,886	49,269	177,267
Type RECURRING RECURRING	Narrative CITY Unrestricted/Proj 532			Amount 33,000 8,000 41,000						
001-6111-721-5510100	: Cleaning Services / Disposal Fees		525	525	0	0	750	-233	885	11,823
Type RECURRING	Narrative Community Table			Amount 525 525						
001-6111-721-5510200	: Cleaning Services / Custodial Services		0	15,040	-15,040	-100	0	25,049	900	0
001-6111-721-5520100	: Repair and Maint. Service / General Repair/Maint.		45,000	40,724	4,276	9	46,291	47,382	274,162	504,629
Type RECURRING RECURRING RECURRING	Narrative CITY Food Bank - 530 Community Table - 531			Amount 35,000 5,000 5,000 45,000						
001-6111-721-5520101	: Motor Vehicle Repairs and Maint. Service		3,500	3,310	190	5	1,108	7,229	437	945
Type RECURRING	Narrative City			Amount 3,500 3,500						

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001-6111-721-5520200 : Repair and Maint. Service / Maintenance Contracts		8,160	10,587	-2,427	-30	5,297	2,436	15,807	19,112
Type	Narrative	Amount							
RECURRING	Photocopier maintenance, sprinkler maintenance, furnace maintenance, fire extinguisher maintenance, alarm system maintenance, and pest control.	5,500							
RECURRING	Annual Alarm Monitoring and Pest Control - PSH	910							
RECURRING	Annual Alarm Monitoring and Pest Control - 301 SMS	850							
RECURRING	Pest Control - Food Banks	900							
		8,160							
001-6111-721-5520300 : Repair and Maint. Service / Health/Safety Repairs		0	0	0	0	0	0	0	1,304
001-6111-721-5540100 : Rentals / Land and Buildings		156,114	117,972	38,142	24	55,427	39,631	65,230	111,709
Type	Narrative	Amount							
RECURRING	HUD Housing 1st Leasing	156,114							
		156,114							
001-6111-721-5540200 : Rentals / Equipment and Vehicles		500	1,000	-500	-100	500	200	0	5,151
Type	Narrative	Amount							
RECURRING	Food Bank - Turkey distribution	500							
		500							
001-6111-721-5560100 : Water/Sewer Service / Water/Sewer Service		4,410	3,642	768	17	3,306	3,820	3,793	2,782
Type	Narrative	Amount							
RECURRING	301/Proj 529 Water and sewer fees for the transitional apartments (leased building)	3,710							
RECURRING	Food Bank/Proj 530	700							
		4,410							
001-6111-721-5562100 : Water/Sewer Service / Solid Waste Benefit Charg		1,012	967	45	4	1,299	921	462	921
Type	Narrative	Amount							
RECURRING	CITY	508							
RECURRING	301/Proj 529	92							
RECURRING	Food Bank/Proj 530	412							
		1,012							
001-6111-721-5570000 : Community Action Programs / Licenses/Permits		13,025	13,450	-425	-4	9,584	7,332	8,511	21,832
Type	Narrative	Amount							
RECURRING	CITY - Airtable, Adobe	7,500							
RECURRING	Child and Adult Food Care Program	5,400							
RECURRING	Community Table - FOG Permit	125							
		13,025							
001-6111-721-5610100 : Communications / Telephone		22,940	26,635	-3,695	-17	23,172	26,782	44,167	42,554

Segments/Accounts			Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
	Type	Narrative		Amount						
	RECURRING	CITY - agency-wide telecommunications		20,000						
	RECURRING	CACFP		1,200						
	RECURRING	Food Bank		1,200						
	RECURRING	PSH		540						
				22,940						
001-6111-721-5610200		: Communications / Postage	1,825	1,250	575	31	256	1,036	6,901	5,682
	Type	Narrative		Amount						
	RECURRING	City - mailings for grant submissions, clients, donation thank yous and submission of client applications		825						
	RECURRING	Child and Adult Care Food		1,000						
				1,825						
001-6111-721-5620100		: Travel / Transportation	4,800	4,404	396	8	4,117	2,100	3,953	3,548
	Type	Narrative		Amount						
	RECURRING	City -		4,800						
				4,800						
001-6111-721-5621100		: Travel / Dues/Registration Fees	34,000	34,317	-317	-1	23,387	17,255	36,370	24,206
	Type	Narrative		Amount						
	RECURRING	Child and Adult Care Food Program		1,000						
	RECURRING	City - includes Professional Development for Staff		33,000						
				34,000						
001-6111-721-5622100		: Travel / Lodging	2,300	2,100	200	8	6,893	5,556	6,412	4,603
	Type	Narrative		Amount						
	RECURRING	City		2,300						
				2,300						
001-6111-721-5623100		: Travel / Meals/Food	2,200	2,075	125	5	2,173	1,634	1,461	2,363
	Type	Narrative		Amount						
	RECURRING	CACFP		500						
	RECURRING	City		1,700						
				2,200						
001-6111-721-5630000		: Community Action Programs / Advertising	2,500	2,625	-125	-5	0	0	13,549	13,285
	Type	Narrative		Amount						
	RECURRING	City - Marketing		2,500						
				2,500						
001-6111-721-5640000		: Community Action Programs / Printing & Binding	0	0	0	0	0	215	2,642	1,512
001-6111-721-5650000		: Community Action Programs / Insurance	48,132	56,894	-8,762	-19	61,345	86,398	76,257	109,290

Segments/Accounts			Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
001-6111-721-5660000 : Community Action Programs / Donations			75,000	50,000	25,000	33	89,450	247,957	725,531	1,474,223
Type	Narrative	Amount								
RECURRING	Beyond Shelter Linton Shelter partnership - operation costs	75,000 75,000								
001-6111-721-5680100 : Utility Assistance			0	0	0	0	0	0	676,768	664,820
001-6111-721-5680200 : Food Program Assistance			780,000	780,000	0	0	461,350	608,913	652,214	851,082
Type	Narrative	Amount								
RECURRING	CACFP - Reimbursement to providers	780,000 780,000								
001-6111-721-5710000 : Land			0	0	0	0	0	0	160,055	0
001-6111-721-5720000 : Community Action Programs / Buildings			0	0	0	0	0	138,869	189,945	0
001-6111-721-5730000 : Community Action Programs / Impvts Other Than Bldg			0	0	0	0	93,594	0	0	0
001-6111-721-5740100 : Machinery & Equipment / Vehicles			75,000	0	75,000	100	52,229	0	0	0
Type	Narrative	Amount								
ONE-TIME	Replacement box truck with lift gate for food & nutrition program	75,000 75,000								
001-6111-721-5740200 : Machinery & Equipment / Machinery			10,000	20,000	-10,000	-100	8,212	0	0	0
Type	Narrative	Amount								
ONE-TIME	Food Bank - SNAEP	10,000 10,000								
SubTotal : 6111 : HHS Administration			4,420,101	4,111,026	309,075	6	3,868,992	3,562,137	6,744,984	7,709,914
SubTotal : 001 : General Fund			4,420,101	4,111,026	309,075	6	3,868,992	3,562,137	6,744,984	7,709,914
SubTotal : EXPENSE			4,420,101	4,111,026	309,075	6	3,868,992	3,562,137	6,744,984	7,709,914
Grand Total			2,382,939	2,703,735	-320,796	-14	2,563,395	1,818,133	2,257,076	1,212,719

The City of Frederick
Working Budget Report
2027, Working, Details, FY 2027 Mayor's Budget Adopted
From Account: To Account:
Run Date: 06/18/2026 User: tbaugher
Report by: Fund, Dept/Div

Segments/Accounts	Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
REVENUE								
001 : General Fund								
6113 : Housing								
001-6113-721-3317100 : Federal Grant - Project	572,912	804,459	-231,547	-41	24,639	44,203	0	0
Type	Narrative		Amount					
RECURRING	DOE Weatherization Assistance Program (WAP)		136,803					
RECURRING	BIL WAP		300,907					
RECURRING	MEAP/Weatherization		100,000					
RECURRING	HUD Comprehensive Housing Counseling		35,202					
			572,912					
001-6113-721-3318100 : Federal Grants - Project	0	0	0	0	546,309	728,867	0	0
001-6113-721-3318201 : OHEP MEAP Bulk Fuel Benefit Grant	0	0	0	0	0	3,399	0	0
001-6113-721-3348100 : State Grants - Project	887,038	1,312,038	-425,000	-48	137,757	131,611	0	0
Type	Narrative		Amount					
RECURRING	MAHT		150,000					
RECURRING	OHEP Admin		483,218					
RECURRING	OHEP Outreach		5,000					
RECURRING	Maryland Housing Counseling Fund		60,000					
RECURRING	EmPower		188,820					
			887,038					
001-6113-721-3630001 : Donations	0	0	0	0	1,400	1,600	0	0
001-6113-721-3690000 : Other Sources - Project	0	0	0	0	100	173	0	0
001-6113-721-3690001 : Other Misc. Receipts	2,000	2,000	0	0	300	300	0	0
Type	Narrative		Amount					
RECURRING	Housing Funds (e.g. Reverse Mortgage Funds)		2,000					
			2,000					
SubTotal : 6113 : Housing	-1,461,950	-2,118,497	656,547	-45	-710,505	-910,153	0	0
SubTotal : 001 : General Fund	-1,461,950	-2,118,497	656,547	-45	-710,505	-910,153	0	0
SubTotal : REVENUE	-1,461,950	-2,118,497	656,547	-45	-710,505	-910,153	0	0

EXPENSE

Segments/Accounts			Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
001 : General Fund										
6113 : Housing										
001-6113-721-5121100 : Productive Time			990,857	972,648	18,209	1	627,983	568,309	0	0
001-6113-721-5121200 : Vacation			0	0	0	0	30,705	41,825	0	0
001-6113-721-5121300 : Sick			0	0	0	0	38,248	30,315	0	0
001-6113-721-5121400 : Holiday			0	0	0	0	34,598	35,041	0	0
001-6113-721-5121500 : Other Leave			0	0	0	0	12,355	34,246	0	0
001-6113-721-5141300 : Premium Overtime			3,500	3,500	0	0	772	781	0	0
001-6113-721-5150000 : Salaries - Perm Part Time			29,003	29,009	-6	-1	36,975	28,292	0	0
001-6113-721-5210000 : Workmen's Compensation			12,274	11,693	581	4	13,180	11,984	0	0
001-6113-721-5221100 : Social Security			63,448	62,320	1,128	1	47,160	44,537	0	0
001-6113-721-5221200 : Medicare			14,840	14,577	263	1	11,029	10,416	0	0
001-6113-721-5266100 : CIGNA			281,451	194,557	86,894	30	149,655	137,604	0	0
001-6113-721-5266500 : OPEB Retirement Health Savings Plan			37,458	34,092	3,366	8	39,078	16,111	0	0
001-6113-721-5267200 : Aetna Dental -Emp			8,644	4,415	4,229	48	5,322	3,822	0	0
001-6113-721-5267900 : Vision - Emp			1,421	2,863	-1,442	-102	1,915	1,861	0	0
001-6113-721-5268100 : Disability			3,483	2,819	664	19	2,293	2,264	0	0
001-6113-721-5269100 : Life			0	0	0	0	2,052	1,874	0	0
001-6113-721-5282500 : Retirement / 25 Year Plan			70,684	84,693	-14,009	-20	84,693	39,890	0	0
001-6113-721-5283000 : Retirement / 30 Year Plan			59,204	18,690	40,514	68	18,690	32,566	0	0
001-6113-721-5291300 : Other			0	0	0	0	294	27	0	0
001-6113-721-5310100 : General Supplies			29,677	31,152	-1,475	-5	14,034	23,628	0	0
Type			Narrative		Amount					
RECURRING			City		12,000					
RECURRING			DOE Weatherization		2,500					
RECURRING			BIL WAP		2,500					
RECURRING			OHEP		10,677					
RECURRING			Housing Fund		2,000					
					29,677					
001-6113-721-5310300 : Clothing/Uniforms			1,000	1,275	-275	-28	68	196	0	0
Type			Narrative		Amount					
RECURRING			DOE Weatherization		1,000					
					1,000					
001-6113-721-5330100 : Fuel & Oil			2,640	5,362	-2,722	-104	983	2,529	0	0

Segments/Accounts			Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
	Type RECURRING	Narrative City		Amount 2,640 2,640						
001-6113-721-5330200		: Electricity	10,010	4,880	5,130	51	0	0	0	0
	Type RECURRING	Narrative City		Amount 10,010 10,010						
001-6113-721-5330300		: Natural Gas	802	1,492	-690	-87	0	0	0	0
	Type RECURRING	Narrative City		Amount 802 802						
001-6113-721-5410000		: Professional Services	93,560	40,800	52,760	56	19,261	14,030	0	0
	Type RECURRING	Narrative DOE Weatherization		Amount 15,000						
	RECURRING	BIL WAP		10,000						
	RECURRING	OHEP Admin		6,360						
	RECURRING	Security Contract		62,200						
				93,560						
001-6113-721-5510200		: Custodial Services	0	6,204	-6,204	-100	0	0	0	0
001-6113-721-5520100		: General Repair/Maint.	683,780	1,235,794	-552,014	-81	516,497	315,471	0	0
	Type RECURRING	Narrative DOE Weatherization		Amount 34,828						
	RECURRING	EmPower		188,820						
	RECURRING	MAHT		150,000						
	RECURRING	BIL WAP		205,132						
	RECURRING	MEAP/Weatherization		100,000						
	RECURRING	City		5,000						
				683,780						
001-6113-721-5520200		: Maintenance Contracts	3,150	3,150	0	0	0	0	0	0
	Type RECURRING	Narrative City		Amount 3,150 3,150						
001-6113-721-5540100		: Rentals - Land and Buildings	0	0	0	0	0	13,784	0	0
001-6113-721-5560000		: Water/Sewer Service	880	0	880	100	0	0	0	0
	Type RECURRING	Narrative City		Amount 880 880						
001-6113-721-5562100		: Solid Waste Benefit Charg	231	0	231	100	0	0	0	0
	Type RECURRING	Narrative City		Amount 231						

Segments/Accounts			Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
				231						
001-6113-721-5570000 : Licenses/Permits			6,300	2,225	4,075	64	49	2,013	0	0
Type	Narrative			Amount						
RECURRING	Housing Fund - Homekeeper			6,300						
				6,300						
001-6113-721-5610100 : Telephone			6,625	14,335	-7,710	-117	7,310	6,152	0	0
Type	Narrative			Amount						
RECURRING	DOE Weatherization			1,200						
RECURRING	OHEP Admin			4,225						
RECURRING	City			1,200						
				6,625						
001-6113-721-5610200 : Postage			2,215	4,000	-1,785	-81	4,822	4,354	0	0
Type	Narrative			Amount						
RECURRING	OHEP Admin			2,215						
				2,215						
001-6113-721-5620100 : Transportation			2,000	5,200	-3,200	-160	1,247	2,381	0	0
Type	Narrative			Amount						
RECURRING	DOE Weatherization			1,000						
RECURRING	BIL WAP			1,000						
				2,000						
001-6113-721-5621100 : Dues/Registration Fees			29,000	32,162	-3,162	-11	4,371	4,577	0	0
Type	Narrative			Amount						
RECURRING	DOE Weatherization			3,000						
RECURRING	BIL WAP			3,000						
RECURRING	OHEP Admin			2,500						
RECURRING	City			20,500						
				29,000						
001-6113-721-5622100 : Lodging			4,000	6,000	-2,000	-50	2,412	4,304	0	0
Type	Narrative			Amount						
RECURRING	DOE Weatherization			2,000						
RECURRING	BIL WAP			2,000						
				4,000						
001-6113-721-5623100 : Meals/Food			2,000	2,300	-300	-15	634	979	0	0
Type	Narrative			Amount						
RECURRING	DOE Weatherization			1,000						
RECURRING	BIL WAP			1,000						
				2,000						
001-6113-721-5630000 : Advertising			5,000	6,000	-1,000	-20	5,013	935	0	0
Type	Narrative			Amount						

Segments/Accounts		Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
RECURRING	OHEP Outreach		5,000 5,000						
001-6113-721-5640000	: Printing & Binding	1,000	1,000	0	0	0	0	0	0
Type RECURRING	Narrative DOE BIL Printing of brochures		Amount 1,000 1,000						
001-6113-721-5650000	: Insurance	12,937	10,150	2,787	21	36,579	2,056	0	0
001-6113-721-5660000	: Donations	1,334,106	1,054,700	279,406	20	413,000	0	0	0
Type ONE-TIME	Narrative Rental Licensing Proceeds		Amount 1,334,106 1,334,106						
SubTotal : 6113 : Housing		3,807,180	3,904,057	-96,877	-3	2,183,277	1,439,154	0	0
SubTotal : 001 : General Fund		3,807,180	3,904,057	-96,877	-3	2,183,277	1,439,154	0	0
SubTotal : EXPENSE		3,807,180	3,904,057	-96,877	-3	2,183,277	1,439,154	0	0
Grand Total		2,345,230	1,785,560	559,670	23	1,472,772	529,001	0	0

The City of Frederick
Working Budget Report
2027, Working, Details, FY 2027 Mayor's Budget Adopted
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Segments/Accounts	Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
REVENUE								
001 : General Fund								
6114 : Human Services								
001-6114-721-3633401 : Private Organization / Grant	0	0	0	0	0	20,000	0	0
001-6114-721-3690000 : Other Sources - Project	0	0	0	0	0	37,680	0	0
SubTotal : 6114 : Human Services	0	0	0	0	0	-57,680	0	0
SubTotal : 001 : General Fund	0	0	0	0	0	-57,680	0	0
SubTotal : REVENUE	0	0	0	0	0	-57,680	0	0
EXPENSE								
001 : General Fund								
6114 : Human Services								
001-6114-721-5121100 : Productive Time	0	0	0	0	0	241,828	198	0
001-6114-721-5121200 : Vacation	0	0	0	0	0	21,217	0	0
001-6114-721-5121300 : Sick	0	0	0	0	0	12,698	0	0
001-6114-721-5121400 : Holiday	0	0	0	0	0	14,660	0	0
001-6114-721-5121500 : Other Leave	0	0	0	0	0	15,300	0	0
001-6114-721-5141300 : Premium Overtime	0	0	0	0	0	28	0	0
001-6114-721-5150000 : Salaries - Perm Part Time	0	0	0	0	0	162	0	0
001-6114-721-5210000 : Workmen's Compensation	0	0	0	0	0	13,327	0	0
001-6114-721-5221100 : Social Security	0	0	0	0	0	18,686	14	0
001-6114-721-5221200 : Medicare	0	0	0	0	0	4,370	3	0
001-6114-721-5266100 : CIGNA	0	0	0	0	0	81,224	0	0
001-6114-721-5266500 : OPEB Retirement Health Savings Plan	0	0	0	0	10,915	335	0	0
001-6114-721-5267200 : Aetna Dental -Emp	0	0	0	0	0	2,463	0	0
001-6114-721-5267900 : Vision - Emp	0	0	0	0	0	728	0	0

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001-6114-721-5268100 : Disability	0	0	0	0	0	936	0	0
001-6114-721-5269100 : Life	0	0	0	0	0	709	0	0
001-6114-721-5282500 : Retirement / 25 Year Plan	0	0	0	0	0	17,548	0	0
001-6114-721-5283000 : Retirement / 30 Year Plan	0	0	0	0	0	14,327	0	0
001-6114-721-5310100 : General Supplies	0	0	0	0	0	1,736	0	0
001-6114-721-5570000 : Licenses/Permits	0	0	0	0	0	1,318	0	0
001-6114-721-5610100 : Telephone	0	0	0	0	498	1,854	0	0
001-6114-721-5620100 : Transportation	0	0	0	0	0	177	0	0
001-6114-721-5621100 : Dues/Registration Fees	0	0	0	0	0	15,526	0	0
001-6114-721-5622100 : Lodging	0	0	0	0	0	114	0	0
001-6114-721-5650000 : Insurance	0	0	0	0	0	1,720	0	0
SubTotal : 6114 : Human Services	0	0	0	0	11,413	482,991	215	0
SubTotal : 001 : General Fund	0	0	0	0	11,413	482,991	215	0
SubTotal : EXPENSE	0	0	0	0	11,413	482,991	215	0
 Grand Total	 0	 0	 0	 0	 11,413	 425,311	 215	 0

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EXPENSE								
001 : General Fund								
8111 : Bonded Debt								
001-8111-811-5811300 : Principal / 13 Refunding Bond	0	0	0	0	0	0	0	1,609,000
001-8111-811-5811600 : Principal / 2016B Issue	345,000	345,000	0	0	345,000	345,000	345,000	345,000
001-8111-811-5811601 : Principal / 2016A Issue	1,980,000	1,195,000	785,000	39	1,195,000	1,165,000	1,135,000	1,070,000
001-8111-811-5811602 : Principal / 2016C Issue	1,715,000	2,055,000	-340,000	-20	2,055,000	1,965,000	1,915,000	1,870,000
001-8111-811-5811801 : 2018 Issue	765,000	765,000	0	0	765,000	760,000	765,000	760,000
001-8111-811-5812301 : 2023 Issue	776,000	738,000	38,000	4	738,000	703,000	0	0
001-8111-821-5821300 : Interest / 13 Refunding Bond	0	0	0	0	0	0	0	40,225
001-8111-821-5821600 : Interest / 2016B Issue	106,200	123,450	-17,250	-17	123,450	140,700	157,950	175,200
001-8111-821-5821601 : Interest / 2016A Issue	202,754	233,824	-31,070	-16	233,824	262,949	290,189	322,289
001-8111-821-5821602 : Interest / 2016C Issue	229,600	332,350	-102,750	-45	332,350	430,600	507,200	582,000
001-8111-821-5821801 : Interest / 2018 Bond Issue	388,844	427,093	-38,249	-10	427,094	455,719	484,344	514,869
001-8111-821-5822301 : Interest / 2023 Bond Issue	994,070	1,031,920	-37,850	-4	1,031,920	1,067,945	485,469	0
001-8111-831-5410000 : Other Charges / Professional Services	7,380	7,380	0	0	1,452	2,858	210,249	1,490
Type	Narrative		Amount					
RECURRING	2016A Issue - Paying Agent/Registrar		652					
RECURRING	2016A Issue - Out of Pocket Expenses		1,956					
RECURRING	2016B Issue - Paying Agent/Registrar		393					
RECURRING	2016B Issue - Out of Pocket Expenses		1,178					
RECURRING	2016C Issue - Paying Agent/Registrar		305					
RECURRING	2016C Issue - Out of Pocket Expenses		914					
RECURRING	2018 Issue - Paying Agent/Registrar		496					
RECURRING	2018 Issue - Out of Pocket Expenses		1,486					
			7,380					
SubTotal : 8111 : Bonded Debt	7,509,848	7,254,017	255,831	3	7,248,090	7,298,771	6,295,401	7,290,073
SubTotal : 001 : General Fund	7,509,848	7,254,017	255,831	3	7,248,090	7,298,771	6,295,401	7,290,073
SubTotal : EXPENSE	7,509,848	7,254,017	255,831	3	7,248,090	7,298,771	6,295,401	7,290,073

Segments/Accounts	Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
Grand Total	7,509,848	7,254,017	255,831	3	7,248,090	7,298,771	6,295,401	7,290,073

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EXPENSE								
001 : General Fund								
9111 : Operating Transfers								
001-9111-000-5910000 : Transfers Out / Interfund Transfers	18,967,697	17,524,403	1,443,294	7	15,350,000	13,747,932	9,806,315	13,164,416
Type	Narrative		Amount					
ONE-TIME	Transfer to CIP		17,033,601					
ONE-TIME	Transfer to Weinberg		437,210					
ONE-TIME	Transfer to Health Center		1,496,886					
			18,967,697					
SubTotal : 9111 : Operating Transfers	18,967,697	17,524,403	1,443,294	7	15,350,000	13,747,932	9,806,315	13,164,416
SubTotal : 001 : General Fund	18,967,697	17,524,403	1,443,294	7	15,350,000	13,747,932	9,806,315	13,164,416
SubTotal : EXPENSE	18,967,697	17,524,403	1,443,294	7	15,350,000	13,747,932	9,806,315	13,164,416
Grand Total	18,967,697	17,524,403	1,443,294	7	15,350,000	13,747,932	9,806,315	13,164,416

The City of Frederick
Working Budget Report
2027, Working, Details, FY 2027 Mayor's Budget Adopted
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Segments/Accounts		Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
EXPENSE									
001 : General Fund									
9211 : Contingency									
001-9211-000-5920000 : Contingency Fund / Contingency Fund		100,000	100,000	0	0	0	0	0	0
Type	Narrative	Amount							
RECURRING	Contingency - General	100,000							
001-9211-000-5920001 : Contingency Fund - Vehicles		500,000	500,000	0	0	0	0	0	0
SubTotal : 9211 : Contingency		600,000	600,000	0	0	0	0	0	0
SubTotal : 001 : General Fund		600,000	600,000	0	0	0	0	0	0
SubTotal : EXPENSE		600,000	600,000	0	0	0	0	0	0
Grand Total		600,000	600,000	0	0	0	0	0	0

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EXPENSE									
001 : General Fund									
9999 : Fund Balance									
001-9999-000-5990000 : Fund Balance / Ending Unenc. Fund Bal.		17,397,116	16,381,822	1,015,294	5	0	0	0	0
Type	Narrative	Amount							
ONE-TIME	Rainy Day Fund	17,397,116							
		17,397,116							
SubTotal : 9999 : Fund Balance		17,397,116	16,381,822	1,015,294	5	0	0	0	0
SubTotal : 001 : General Fund		17,397,116	16,381,822	1,015,294	5	0	0	0	0
SubTotal : EXPENSE		17,397,116	16,381,822	1,015,294	5	0	0	0	0
Grand Total		17,397,116	16,381,822	1,015,294	5	0	0	0	0

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REVENUE								
103 : CDS Program Fund								
2112 : CDS Program								
103-2112-211-3522101 : Public Safety / CDS Seized Monies	30,650	30,650	0	0	17,259	72,764	0	36,270
103-2112-211-3690001 : Miscellaneous / Other Misc. Receipts	0	0	0	0	300	1,250	1,850	1,250
SubTotal : 2112 : CDS Program	-30,650	-30,650	0	0	-17,559	-74,014	-1,850	-37,520
SubTotal : 103 : CDS Program Fund	-30,650	-30,650	0	0	-17,559	-74,014	-1,850	-37,520
SubTotal : REVENUE	-30,650	-30,650	0	0	-17,559	-74,014	-1,850	-37,520
EXPENSE								
103 : CDS Program Fund								
2112 : CDS Program								
103-2112-211-5310100 : Supplies / General Supplies	10,000	10,000	0	0	0	148	1,292	2,376
Type RECURRING		Amount 10,000 10,000						
Narrative Liquid assets for criminal investigations								
103-2112-211-5410000 : Police / Professional Services	20,650	20,650	0	0	1,726	7,276	0	3,627
Type RECURRING RECURRING RECURRING		Amount 650 10,000 10,000 20,650						
Narrative Vehicle registration fees for seized vehicles SAO fees for asset forfeiture Detective Fees								
103-2112-211-5650000 : Police / Insurance	0	0	0	0	0	82	72	500
SubTotal : 2112 : CDS Program	30,650	30,650	0	0	1,726	7,506	1,364	6,503
SubTotal : 103 : CDS Program Fund	30,650	30,650	0	0	1,726	7,506	1,364	6,503
SubTotal : EXPENSE	30,650	30,650	0	0	1,726	7,506	1,364	6,503
Grand Total	0	0	0	0	-15,833	-66,508	-486	-31,017

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REVENUE								
105 : Weinberg Center Fund								
0000 : NA								
105-0000-000-3610001 : Interest Earnings / Investment Interest	0	0	0	0	0	27,839	31,396	6,839
105-0000-000-3690002 : Miscellaneous / Discounts Earned	0	0	0	0	186	190	201	116
105-0000-000-3910003 : Capital Leases	0	0	0	0	0	0	0	231,895
SubTotal : 0000 : NA	0	0	0	0	-186	-28,029	-31,597	-238,850
SubTotal : 105 : Weinberg Center Fund	0	0	0	0	-186	-28,029	-31,597	-238,850
SubTotal : REVENUE	0	0	0	0	-186	-28,029	-31,597	-238,850
 Grand Total	 0	 0	 0	 0	 -186	 -28,029	 -31,597	 -238,850

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REVENUE								
105 : Weinberg Center Fund								
4911 : Weinberg Center								
105-4911-000-3920001 : Inter-Fund Transfers / Transfer from General	437,210	310,986	126,224	28	0	218,860	164,115	120,996
Type ONE-TIME Narrative Transfer from General Fund Amount 437,210 437,210								
105-4911-571-3312100 : Federal Grants - Project	0	100,000	-100,000	-100	0	0	0	0
105-4911-571-3345101 : State of Maryland / Weinberg Center	156,012	144,190	11,822	7	146,012	137,190	151,766	355,169
Type RECURRING RECURRING RECURRING Narrative MSAC Grant (GFO) MSAC Touring Grants - 2 artists x \$5,000 Amount 146,012 10,000 0 156,012								
105-4911-571-3375101 : Frederick County / Other County Grants	40,000	55,000	-15,000	-38	0	40,000	40,000	39,993
Type RECURRING ONE-TIME Narrative TRIPP advertising grant \$40,000 Amount 40,000 0 40,000								
105-4911-571-3400007 : Concessions / Bar Revenue	70,000	71,000	-1,000	-2	70,897	68,804	70,390	58,532
105-4911-571-3400008 : Concessions / Candy	65,271	60,000	5,271	8	69,735	60,644	58,659	30,768
105-4911-571-3400009 : Concessions / Souvenirs	32,000	15,000	17,000	53	18,628	18,195	18,619	17,818
Type RECURRING Narrative Sale of Souvenir cups to take drinks into the theater \$18,000, and 100th Anniversary merch \$14,000. Amount 32,000 32,000								
105-4911-571-3455001 : Recreation / Sponsorship/Underwriter	157,675	215,000	-57,325	-37	3,318	193,804	120,584	147,962
Type RECURRING Narrative In-Kind Advertising \$55,575, In-kind hotels \$56,100, plus Carefirst Blue Cross Blue Shield \$20,000, Beth Shalom \$6,000, plus Amount 157,675								

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Corporate Sponsorships for other Shows \$20,000				157,675						
105-4911-571-3455002 : Recreation / Production Revenue			570,000	575,000	-5,000	-1	444,764	563,942	561,665	496,236
105-4911-571-3455003 : Production Revenue / Bldg Operations Surcharge			20,000	18,000	2,000	10	19,896	20,140	20,681	19,594
105-4911-571-3455004 : Production Revenue / Technology Surcharge			9,300	8,500	800	8	9,948	9,316	10,340	9,797
105-4911-571-3455005 : Recreation / Weinberg Ctr. Memberships			120,000	130,000	-10,000	-9	125,052	114,271	131,688	130,143
105-4911-571-3455006 : Recreation / Weinberg Ctr Percentage			154,000	154,000	0	0	160,048	147,996	158,215	135,868
105-4911-571-3455007 : Recreation / Weinberg Ctr Box Office			250,000	200,000	50,000	20	271,242	284,788	199,573	190,453
105-4911-571-3455008 : Recreation / Weinberg Ctr Computer Tk.			13,000	13,000	0	0	13,542	13,142	13,977	12,673
105-4911-571-3455009 : Gift Certificates and Rental Discounts			-80,700	0	-80,700	100	147	12	-500	-43
Type RECURRING	Narrative Rental Discounts			Amount -80,700 -80,700						
105-4911-571-3621001 : Rentals / Rents			353,111	185,000	168,111	47	257,648	210,684	183,827	141,023
105-4911-571-3630001 : Donations/Contributions / Donations			19,000	16,000	3,000	15	11,623	24,772	17,250	18,217
105-4911-571-3635501 : Private Organizations / Individual Fundraising			0	0	0	0	0	600	0	0
105-4911-571-3635502 : Private Organizations / Grants			25,000	66,500	-41,500	-166	9,500	2,750	11,548	11,125
105-4911-571-3655501 : Commissions / Commissions			6,000	9,000	-3,000	-50	5,510	5,090	9,314	7,256
105-4911-571-3690001 : Miscellaneous / Other Misc. Receipts			80,000	81,000	-1,000	-2	102,239	64,155	90	730
Type RECURRING	Narrative Film Shoot Rentals			Amount 20,000						
Type RECURRING	Narrative Rent Expense Paid by Weinberg, Inc.			60,000 80,000						
105-4911-571-3691001 : Miscellaneous / Cash Over/(Short)			0	0	0	0	-143	4	0	0
SubTotal : 4911 : Weinberg Center			-2,496,879	-2,427,176	-69,703	2	-1,739,606	-2,199,159	-1,941,801	-1,944,310
SubTotal : 105 : Weinberg Center Fund			-2,496,879	-2,427,176	-69,703	2	-1,739,606	-2,199,159	-1,941,801	-1,944,310
SubTotal : REVENUE			-2,496,879	-2,427,176	-69,703	2	-1,739,606	-2,199,159	-1,941,801	-1,944,310
EXPENSE										
105 : Weinberg Center Fund										

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4911 : Weinberg Center									
105-4911-571-5121100 : Salaries - Full Time / Productive Time		677,609	640,788	36,821	5	523,118	492,732	404,170	384,323
105-4911-571-5121200 : Salaries - Full Time / Vacation		0	0	0	0	34,292	34,093	33,554	14,750
105-4911-571-5121300 : Salaries - Full Time / Sick		0	0	0	0	7,236	7,570	4,997	6,717
105-4911-571-5121400 : Salaries - Full Time / Holiday		0	0	0	0	28,300	27,267	21,884	21,766
105-4911-571-5121500 : Salaries - Full Time / Other Leave		0	0	0	0	11,068	16,562	9,922	2,714
105-4911-571-5141300 : Overtime / Premium Overtime		0	0	0	0	101	126	1,075	0
105-4911-571-5150000 : Performing Arts / Salaries - Perm Part Time		14,000	0	14,000	100	2,989	7,541	10,719	32,307
105-4911-571-5160000 : Performing Arts / Salaries - Seasonal		200,000	212,000	-12,000	-6	199,794	199,885	206,200	137,480
105-4911-571-5210000 : Performing Arts / Workmen's Compensation		12,287	11,702	585	4	13,193	11,793	9,910	8,506
105-4911-571-5221100 : FICA / Social Security		54,151	51,002	3,149	5	48,981	47,663	42,073	35,751
105-4911-571-5221200 : FICA / Medicare		12,927	12,366	561	4	11,455	11,147	9,840	8,361
105-4911-571-5264100 : Health Insurance / Retirees >= 65		9,324	4,801	4,523	48	6,948	4,338	3,420	2,741
105-4911-571-5266100 : Health Insurance / CIGNA		105,792	96,680	9,112	8	96,431	90,208	67,985	73,213
105-4911-571-5266300 : Health Insurance / OPEB Payment		14,608	14,608	0	0	14,608	14,608	14,608	14,608
105-4911-571-5266500 : OPEB Retirement Health Savings Plan		12,500	13,750	-1,250	-10	36,181	-11,390	8,750	6,458
105-4911-571-5267200 : Health Insurance / Aetna Dental -Emp		1,418	3,124	-1,706	-121	2,859	2,356	1,367	-18
105-4911-571-5267900 : Vision - Emp		0	855	-855	-100	623	703	380	-1
105-4911-571-5268100 : Health Insurance / Disability		1,987	1,968	19	0	1,815	1,829	1,561	1,202
105-4911-571-5269100 : Health Insurance / Life		1,153	1,153	0	0	1,683	1,703	1,292	513
105-4911-571-5270000 : Performing Arts / Unemployment		0	0	0	0	282	0	0	0
105-4911-571-5282500 : Retirement / 25 Year Plan		104,600	94,712	9,888	9	94,712	68,260	62,237	59,881
105-4911-571-5283000 : Retirement / 30 Year Plan		0	9,777	-9,777	-100	9,777	11,909	10,567	10,402
105-4911-571-5291100 : Misc Benefits / Tuition		5,000	5,000	0	0	0	3,294	0	0
105-4911-571-5291300 : Misc Benefits / Other		8,064	9,408	-1,344	-17	7,062	8,292	7,372	6,596
105-4911-571-5310100 : Supplies / General Supplies		47,000	62,500	-15,500	-33	32,057	34,338	46,987	36,486
Type RECURRING	Narrative Supplies		Amount 47,000 47,000						
105-4911-571-5330200 : Energy / Electricity		76,481	51,000	25,481	33	65,726	61,185	46,862	51,830

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105-4911-571-5330300 : Energy / Natural Gas			3,600	3,600	0	0	3,716	1,460	3,067	3,655
Type	Narrative		Amount							
RECURRING	Weinberg		2,620							
RECURRING	18 W Patrick		980							
			3,600							
105-4911-571-5390100 : Items Purchased - Resale / Bar Supplies			24,000	21,500	2,500	10	21,486	23,752	21,138	17,269
105-4911-571-5390200 : Items Purchased - Resale / Candy			17,000	12,000	5,000	29	16,643	14,863	16,451	12,839
105-4911-571-5390300 : Items Purchased - Resale / Souvenirs			7,000	0	7,000	100	0	0	0	0
105-4911-571-5410000 : Performing Arts / Professional Services			175,000	253,492	-78,492	-45	211,470	205,753	244,536	165,380
105-4911-571-5410100 : Professional Services / National Acts			362,500	505,000	-142,500	-40	269,049	474,188	424,527	408,392
105-4911-571-5510200 : Cleaning Services / Custodial Services			50,000	55,000	-5,000	-10	41,189	45,351	50,284	40,372
105-4911-571-5520100 : Repair and Maint. Service / General Repair/Maint.			30,000	30,000	0	0	21,889	29,838	26,368	14,145
Type	Narrative		Amount							
RECURRING	General Repair		30,000							
			30,000							
105-4911-571-5520200 : Repair and Maint. Service / Maintenance Contracts			79,831	13,000	66,831	83	8,751	8,673	11,037	7,820
Type	Narrative		Amount							
RECURRING	Pest Control		400							
RECURRING	Sprinkler Inspection		600							
RECURRING	HVAC Filter Inspection		2,000							
RECURRING	Extinguisher Inspection		500							
RECURRING	Alarm System		500							
RECURRING	General Repair		6,000							
RECURRING	Dark Fiber		3,000							
ONE-TIME	Plaster and marble repairs and paint		48,545							
ONE-TIME	Automatic door opener for bathroom		12,086							
ONE-TIME	Chandelier cleaning		6,200							
			79,831							
105-4911-571-5540100 : Rentals / Land and Buildings			60,000	60,000	0	0	59,174	51,856	62,865	49,040
Type	Narrative		Amount							
RECURRING	18 W Patrick St		60,000							
			60,000							
105-4911-571-5540200 : Rentals / Equipment and Vehicles			2,500	2,500	0	0	0	0	1,948	2,751
105-4911-571-5560100 : Water/Sewer Service / Water/Sewer Service			4,500	3,100	1,400	31	2,455	4,213	2,233	3,155

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Type	Narrative		Amount						
RECURRING	Weinberg		4,500						
			4,500						
105-4911-571-5562100	: Water/Sewer Service / Solid Waste Benefit Charg	1,200	1,200	0	0	1,125	1,125	1,125	1,125
105-4911-571-5570000	: Performing Arts / Licenses/Permits	9,000	9,000	0	0	8,240	10,903	6,301	2,780
105-4911-571-5590000	: Performing Arts / Taxes	1,000	1,000	0	0	823	744	666	588
Type	Narrative		Amount						
RECURRING	02-082527 - Weinberg Center for the Arts (State)		1,000						
			1,000						
105-4911-571-5610100	: Communications / Telephone	6,500	6,500	0	0	4,975	4,892	5,822	6,367
105-4911-571-5610200	: Communications / Postage	8,000	7,283	717	8	9,024	7,791	6,014	7,283
Type	Narrative		Amount						
RECURRING	Development and brochure mailings		8,000						
			8,000						
105-4911-571-5620100	: Travel / Transportation	1,800	1,700	100	5	2,090	857	1,280	1,748
105-4911-571-5621100	: Travel / Dues/Registration Fees	4,500	7,000	-2,500	-56	5,118	6,031	4,287	4,149
105-4911-571-5622100	: Travel / Lodging	2,000	3,400	-1,400	-70	3,252	3,278	1,586	3,462
105-4911-571-5623100	: Travel / Meals/Food	1,200	1,200	0	0	2,441	1,932	1,161	754
105-4911-571-5630000	: Performing Arts / Advertising	207,500	170,000	37,500	18	128,491	222,651	214,443	205,834
Type	Narrative		Amount						
RECURRING	Regular Advertising, including in kind \$95,575		207,500						
			207,500						
105-4911-571-5640000	: Performing Arts / Printing & Binding	18,000	20,000	-2,000	-12	16,118	27,444	28,516	25,996
Type	Narrative		Amount						
RECURRING	season brochure printing		18,000						
			18,000						
105-4911-571-5650000	: Performing Arts / Insurance	12,918	12,407	511	3	14,712	13,621	12,120	13,512
105-4911-571-5740200	: Machinery/Equipment	0	0	0	0	47,949	0	0	0
105-4911-571-5760000	: Capital Lease	0	0	0	0	0	0	0	231,895
SubTotal : 4911 : Weinberg Center		2,448,450	2,497,076	-48,626	-2	2,151,471	2,309,228	2,175,507	2,146,897
SubTotal : 105 : Weinberg Center Fund		2,448,450	2,497,076	-48,626	-2	2,151,471	2,309,228	2,175,507	2,146,897
SubTotal : EXPENSE		2,448,450	2,497,076	-48,626	-2	2,151,471	2,309,228	2,175,507	2,146,897
Grand Total		-48,429	69,900	-118,329	244	411,865	110,069	233,706	202,587

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REVENUE								
105 : Weinberg Center Fund								
4912 : WCA Inc.								
105-4912-571-3630001 : Donations/Contributions / Donations	221,457	259,440	-37,983	-18	0	418,340	431,543	421,573
SubTotal : 4912 : WCA Inc.	-221,457	-259,440	37,983	-18	0	-418,340	-431,543	-421,573
SubTotal : 105 : Weinberg Center Fund	-221,457	-259,440	37,983	-18	0	-418,340	-431,543	-421,573
SubTotal : REVENUE	-221,457	-259,440	37,983	-18	0	-418,340	-431,543	-421,573
EXPENSE								
105 : Weinberg Center Fund								
4912 : WCA Inc.								
105-4912-571-5310100 : Supplies / General Supplies	16,000	5,000	11,000	68	0	16,533	40,049	35,410
105-4912-571-5410000 : Performing Arts / Professional Services	20,000	20,000	0	0	72	10,777	14,209	14,588
105-4912-571-5410100 : Professional Services / National Acts	150,000	150,000	0	0	0	230,160	91,220	377,974
105-4912-571-5520100 : Repair and Maint. Service / General Repair/Maint.	0	0	0	0	0	33,131	3,738	29,194
105-4912-571-5570000 : Performing Arts / Licenses/Permits	1,000	1,000	0	0	0	0	127	0
105-4912-571-5590000 : Taxes	0	0	0	0	0	0	0	300
105-4912-571-5630000 : Performing Arts / Advertising	31,000	30,000	1,000	3	0	27,416	30,239	25,334
105-4912-571-5640000 : Performing Arts / Printing & Binding	3,000	3,000	0	0	0	0	0	0
105-4912-571-5650000 : Performing Arts / Insurance	457	440	17	3	776	4,486	4,527	2,669
105-4912-571-5660000 : Donations	0	0	0	0	0	204,495	36,497	47,538
105-4912-571-5720000 : Buildings	0	0	0	0	0	0	199,526	0
105-4912-571-5740000 : Machinery & Equipment	0	50,000	-50,000	-100	0	0	0	0
105-4912-571-5740200 : Machinery/Equipment	0	0	0	0	0	0	21,256	8,776
SubTotal : 4912 : WCA Inc.	221,457	259,440	-37,983	-18	848	526,998	441,388	541,783

Segments/Accounts	Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
SubTotal : 105 : Weinberg Center Fund	221,457	259,440	-37,983	-18	848	526,998	441,388	541,783
SubTotal : EXPENSE	221,457	259,440	-37,983	-18	848	526,998	441,388	541,783
Grand Total	0	0	0	0	848	108,658	9,845	120,210

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REVENUE									
105 : Weinberg Center Fund									
4913 : New Spire Arts									
105-4913-571-3345102 : Other State Grants		0	0	0	0	4,260	0	0	0
105-4913-571-3400007 : Bar Revenue		16,500	16,000	500	3	10,770	13,603	15,600	5,790
105-4913-571-3400008 : Candy		7,833	10,500	-2,667	-35	6,212	5,678	10,458	1,975
105-4913-571-3400009 : Souvenirs		2,000	2,000	0	0	2,281	2,635	2,113	807
105-4913-571-3455001 : Sponsorship/Underwriter		27,600	25,000	2,600	9	20,000	27,573	7,573	7,500
Type	Narrative	Amount							
RECURRING	In Kind Advertising	7,600							
RECURRING	Tivoli WCAI	20,000							
		27,600							
105-4913-571-3455002 : Production Revenue		80,000	45,000	35,000	43	78,002	78,954	46,626	46,556
105-4913-571-3455009 : Gift Certificates and Rental Discounts		-77,086	0	-77,086	100	0	0	0	0
Type	Narrative	Amount							
RECURRING	Rental Discounts	-77,086							
105-4913-571-3621001 : Rents		173,889	102,000	71,889	41	74,496	78,504	84,354	78,457
Type	Narrative	Amount							
RECURRING	Film Shoot Rentals	20,000							
RECURRING	Private and User Group Rentals	153,889							
		173,889							
105-4913-571-3630001 : Donations		0	1,000	-1,000	-100	0	0	0	20,000
105-4913-571-3635502 : Grants		76,850	201,000	-124,150	-162	139,750	160,000	166,202	161,781
Type	Narrative	Amount							
RECURRING	Ausherman - Rent Phase Out (Year 2) \$75,000 and 1850 Community Foundation \$1,850	76,850							
		76,850							
105-4913-571-3655501 : Commissions		0	0	0	0	0	108	1,281	509
SubTotal : 4913 : New Spire Arts		-307,586	-402,500	94,914	-31	-335,771	-367,055	-334,207	-323,375

Segments/Accounts	Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
SubTotal : 105 : Weinberg Center Fund	-307,586	-402,500	94,914	-31	-335,771	-367,055	-334,207	-323,375
SubTotal : REVENUE	-307,586	-402,500	94,914	-31	-335,771	-367,055	-334,207	-323,375
EXPENSE								
105 : Weinberg Center Fund								
4913 : New Spire Arts								
105-4913-571-5121100 : Salaries - Full Time / Productive Time	146,809	139,936	6,873	4	118,418	116,994	113,919	39,027
105-4913-571-5121200 : Salaries - Full Time / Vacation	0	0	0	0	4,130	3,372	1,177	0
105-4913-571-5121300 : Salaries - Full Time / Sick	0	0	0	0	408	864	847	0
105-4913-571-5121400 : Salaries - Full Time / Holiday	0	0	0	0	6,299	6,504	5,924	2,339
105-4913-571-5121500 : Salaries - Full Time / Other Leave	0	0	0	0	1,591	2,498	1,325	0
105-4913-571-5141300 : Overtime / Premium Overtime	0	0	0	0	412	24	923	0
105-4913-571-5150000 : Salaries - Perm Part Time	0	0	0	0	0	0	0	29,804
105-4913-571-5210000 : Performing Arts / Workmen's Compensation	1,634	1,558	76	4	1,754	1,567	1,319	1,244
105-4913-571-5221100 : FICA / Social Security	9,102	8,676	426	4	7,763	7,688	7,418	4,212
105-4913-571-5221200 : FICA / Medicare	2,129	2,029	100	4	1,816	1,798	1,735	985
105-4913-571-5266100 : Health Insurance / CIGNA	38,041	34,897	3,144	8	34,451	33,617	25,344	5,346
105-4913-571-5266500 : OPEB Retirement Health Savings Plan	5,000	5,000	0	0	5,000	5,000	5,000	0
105-4913-571-5267200 : Health Insurance / Aetna Dental -Emp	0	750	-750	-100	653	624	491	2
105-4913-571-5267900 : Vision - Emp	0	296	-296	-100	311	245	206	0
105-4913-571-5268100 : Health Insurance / Disability	438	437	1	0	397	416	400	92
105-4913-571-5269100 : Health Insurance / Life	330	330	0	0	362	375	348	39
105-4913-571-5283000 : Retirement / 30 Year Plan	22,097	10,022	12,075	54	10,022	0	0	0
105-4913-571-5291100 : Misc Benefits / Tuition	0	0	0	0	5,000	0	0	0
105-4913-571-5291300 : Misc Benefits / Other	2,688	2,688	0	0	2,354	2,458	2,425	776
105-4913-571-5310100 : Supplies / General Supplies	1,000	1,000	0	0	339	289	574	4,084
105-4913-571-5330200 : Electricity	29,001	22,000	7,001	24	18,619	23,201	22,217	28,736
105-4913-571-5330300 : Energy / Natural Gas	3,700	1,050	2,650	71	3,642	3,642	962	1,029
105-4913-571-5390100 : Items Purchased - Resale / Bar Supplies	3,500	2,500	1,000	28	2,387	446	1,971	1,420
105-4913-571-5390200 : Items Purchased - Resale / Candy	1,200	1,200	0	0	1,046	237	1,079	134

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105-4913-571-5410000 : Performing Arts / Professional Services	7,833	7,000	833	10	7,823	5,374	6,931	5,931
105-4913-571-5410100 : Professional Services / National Acts	52,000	66,000	-14,000	-27	64,953	79,609	66,572	49,941
105-4913-571-5510200 : Cleaning Services / Custodial Services	13,000	12,000	1,000	7	10,731	12,917	11,870	11,260
105-4913-571-5520100 : Repair and Maint. Service / General Repair/Maint.	2,500	2,500	0	0	1,741	280	1,892	3,752
105-4913-571-5520200 : Maintenance Contracts	500	500	0	0	348	348	0	0
105-4913-571-5540100 : Rentals / Land and Buildings	100	100	0	0	100	100	112	0
105-4913-571-5560100 : Water/Sewer Service / Water/Sewer Service	1,700	1,344	356	20	-422	1,678	1,703	0
105-4913-571-5570000 : Performing Arts / Licenses/Permits	1,000	600	400	40	436	608	1,982	1,143
105-4913-571-5610100 : Telephone	0	0	0	0	0	0	0	128
105-4913-571-5630000 : Performing Arts / Advertising	10,000	7,500	2,500	25	6,787	17,376	13,209	16,107
105-4913-571-5650000 : Performing Arts / Insurance	713	687	26	3	912	1,382	1,236	26
SubTotal : 4913 : New Spire Arts	356,015	332,600	23,415	6	320,583	331,531	301,111	207,557
SubTotal : 105 : Weinberg Center Fund	356,015	332,600	23,415	6	320,583	331,531	301,111	207,557
SubTotal : EXPENSE	356,015	332,600	23,415	6	320,583	331,531	301,111	207,557
 Grand Total	 48,429	 -69,900	 118,329	 244	 -15,188	 -35,524	 -33,096	 -115,818

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REVENUE								
106 : Community Development								
5111 : Community Development								
106-5111-611-3317101 : Federal Governmental / Comm. Dev. Block Grant	911,204	900,000	11,204	1	280,521	945,965	1,050,322	229,003
Type RECURRING Narrative Estimated HUD 25 Award Amount 911,204 911,204								
106-5111-611-3690001 : Miscellaneous / Other Misc. Receipts	0	220,000	-220,000	-100	0	168,906	0	0
SubTotal : 5111 : Community Development	-911,204	-1,120,000	208,796	-23	-280,521	-1,114,871	-1,050,322	-229,003
SubTotal : 106 : Community Development	-911,204	-1,120,000	208,796	-23	-280,521	-1,114,871	-1,050,322	-229,003
SubTotal : REVENUE	-911,204	-1,120,000	208,796	-23	-280,521	-1,114,871	-1,050,322	-229,003
EXPENSE								
106 : Community Development								
5111 : Community Development								
106-5111-611-5121100 : Salaries - Full Time / Productive Time	85,189	99,809	-14,620	-18	71,728	69,752	56,411	36,227
106-5111-611-5121200 : Salaries - Full Time / Vacation	0	0	0	0	1,387	5,446	1,490	2,154
106-5111-611-5121300 : Salaries - Full Time / Sick	0	0	0	0	3,324	4,751	1,796	484
106-5111-611-5121400 : Salaries - Full Time / Holiday	0	0	0	0	3,699	4,152	3,153	2,009
106-5111-611-5121500 : Salaries - Full Time / Other Leave	0	0	0	0	1,233	3,293	881	152
106-5111-611-5150000 : Salaries - Perm Part Time	20,053	20,057	-4	-1	7,264	6,676	5,572	5,063
106-5111-611-5210000 : Urban Dev. & Housing / Workmen's Compensation	308	292	16	5	331	297	248	236
106-5111-611-5221100 : FICA / Social Security	6,525	7,432	-907	-14	5,444	5,767	4,260	2,863
106-5111-611-5221200 : FICA / Medicare	1,526	1,739	-213	-14	1,273	1,349	996	670
106-5111-611-5266100 : Health Insurance / CIGNA	16,823	8,494	8,329	49	9,942	9,023	5,930	-34

Segments/Accounts	Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
106-5111-611-5266500 : OPEB Retirement Health Savings Plan	3,000	2,000	1,000	33	2,500	2,825	3,125	916
106-5111-611-5267200 : Health Insurance / Aetna Dental -Emp	242	160	82	33	147	130	83	-10
106-5111-611-5267900 : Vision - Emp	65	71	-6	-10	64	59	38	-4
106-5111-611-5268100 : Health Insurance / Disability	298	290	8	2	227	260	198	93
106-5111-611-5269100 : Health Insurance / Life	189	189	0	0	213	242	181	67
106-5111-611-5282500 : Retirement / 25 Year Plan	0	3,400	-3,400	-100	3,400	0	0	0
106-5111-611-5291300 : Misc Benefits / Other	0	1,164	-1,164	-100	0	0	0	0
106-5111-611-5310100 : Supplies / General Supplies	3,000	10,000	-7,000	-234	447	16,379	25,070	159
Type RECURRING	Narrative CDBG - General Supplies for Projects	Amount 3,000 3,000						
106-5111-611-5330200 : Energy / Electricity	0	0	0	0	0	468	319	254
106-5111-611-5330300 : Natural Gas	0	0	0	0	0	76	173	529
106-5111-611-5410000 : Urban Dev. & Housing / Professional Services	30,000	40,000	-10,000	-34	19,334	112,071	9,902	23,156
Type RECURRING	Narrative CDBG	Amount 30,000 30,000						
106-5111-611-5510300 : Lawn Care	0	0	0	0	0	320	1,802	810
106-5111-611-5520100 : Repair and Maint. Service / General Repair/Maint.	0	0	0	0	70,460	8,400	5,625	0
106-5111-611-5560100 : Water/Sewer Service / Water/Sewer Service	0	0	0	0	0	534	483	462
106-5111-611-5562100 : Solid Waste Benefit Charg	0	0	0	0	0	88	88	88
106-5111-611-5570000 : Urban Dev. & Housing / Licenses/Permits	0	0	0	0	54	0	827	0
106-5111-611-5610100 : Communications / Telephone	500	300	200	40	300	297	273	231
Type RECURRING	Narrative CDBG	Amount 500 500						
106-5111-611-5620100 : Travel / Transportation	2,000	8,000	-6,000	-300	227	296	0	0
Type RECURRING	Narrative CDBG	Amount 2,000 2,000						
106-5111-611-5621100 : Travel / Dues/Registration Fees	5,000	15,000	-10,000	-200	2,468	1,990	276	264

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Type	Narrative		Amount						
RECURRING	CDBG		5,000 5,000						
106-5111-611-5622100	: Travel / Lodging	2,500	7,000	-4,500	-180	1,117	0	0	0
Type	Narrative		Amount						
RECURRING	CDBG		2,500 2,500						
106-5111-611-5623100	: Travel / Meals/Food	1,500	4,200	-2,700	-180	275	104	0	0
Type	Narrative		Amount						
RECURRING	CDBG		1,500 1,500						
106-5111-611-5630000	: Urban Dev. & Housing / Advertising	0	0	0	0	0	2,071	4,469	3,074
106-5111-611-5640000	: Urban Dev. & Housing / Printing & Binding	0	0	0	0	0	0	0	159
106-5111-611-5650000	: Urban Dev. & Housing / Insurance	2,190	152	2,038	93	144	148	132	1,272
106-5111-611-5660000	: Urban Dev. & Housing / Donations	700,296	860,251	-159,955	-23	508,155	790,671	749,744	233,746
Type	Narrative		Amount						
RECURRING	CDBG		700,296 700,296						
106-5111-611-5730000	: Impvts Other Than Bldgs.	0	0	0	0	110,000	0	0	0
106-5111-611-5740200	: Machinery & Equipment / Machinery	0	0	0	0	0	13,536	0	0
SubTotal : 5111 : Community Development		881,204	1,090,000	-208,796	-24	825,157	1,061,471	883,545	315,090
SubTotal : 106 : Community Development		881,204	1,090,000	-208,796	-24	825,157	1,061,471	883,545	315,090
SubTotal : EXPENSE		881,204	1,090,000	-208,796	-24	825,157	1,061,471	883,545	315,090
Grand Total		-30,000	-30,000	0	0	544,636	-53,400	-166,777	86,087

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EXPENSE								
106 : Community Development								
9111 : Operating Transfers								
106-9111-000-5910000 : Transfers Out / Interfund Transfers	30,000	30,000	0	0	0	17,000	30,000	28,000
Type RECURRING	Narrative Transfer to General Fund		Amount 30,000 30,000					
SubTotal : 9111 : Operating Transfers	30,000	30,000	0	0	0	17,000	30,000	28,000
SubTotal : 106 : Community Development	30,000	30,000	0	0	0	17,000	30,000	28,000
SubTotal : EXPENSE	30,000	30,000	0	0	0	17,000	30,000	28,000
Grand Total	30,000	30,000	0	0	0	17,000	30,000	28,000

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REVENUE								
107 : City Housing Fund								
0000 : NA								
107-0000-000-3010000 : Unencumbered	757,550	359,609	397,941	52	0	0	0	0
107-0000-000-3610001 : Interest Earnings / Investment Interest	0	0	0	0	161,924	144,986	228,909	103,806
SubTotal : 0000 : NA	-757,550	-359,609	-397,941	52	-161,924	-144,986	-228,909	-103,806
SubTotal : 107 : City Housing Fund	-757,550	-359,609	-397,941	52	-161,924	-144,986	-228,909	-103,806
SubTotal : REVENUE	-757,550	-359,609	-397,941	52	-161,924	-144,986	-228,909	-103,806
 Grand Total	 -757,550	 -359,609	 -397,941	 52	 -161,924	 -144,986	 -228,909	 -103,806

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REVENUE								
107 : City Housing Fund								
5131 : MPDU Housing								
107-5131-622-3637001 : MPDU In-Lieu-Of Fee	0	0	0	0	602,116	1,665,069	1,499,351	2,041,323
107-5131-622-3690001 : Miscellaneous / Other Misc. Receipts	0	0	0	0	2,500	2,500	0	1,000
SubTotal : 5131 : MPDU Housing	0	0	0	0	-604,616	-1,667,569	-1,499,351	-2,042,323
SubTotal : 107 : City Housing Fund	0	0	0	0	-604,616	-1,667,569	-1,499,351	-2,042,323
SubTotal : REVENUE	0	0	0	0	-604,616	-1,667,569	-1,499,351	-2,042,323
EXPENSE								
107 : City Housing Fund								
5131 : MPDU Housing								
107-5131-622-5121100 : Productive Time	78,282	0	78,282	100	0	0	0	0
107-5131-622-5221100 : Social Security	4,853	0	4,853	100	0	0	0	0
107-5131-622-5221200 : Medicare	1,135	0	1,135	100	0	0	0	0
107-5131-622-5410000 : Professional Services	261,000	7,000	254,000	97	5,793	10,939	0	0
Type RECURRING			Amount 11,000					
Narrative Credit Card Fees			250,000					
ONE-TIME			261,000					
107-5131-622-5520100 : General Repair/Maint.	200,000	150,000	50,000	25	137,053	124,161	98,873	35,476
Type RECURRING			Amount 200,000					
Narrative Weatherization Support			200,000					
107-5131-622-5540100 : Rentals / Land and Buildings	62,280	52,609	9,671	15	0	19,604	36,374	0
Type RECURRING			Amount 62,280					
Narrative PSH Support			62,280					
107-5131-622-5660000 : Donations	150,000	150,000	0	0	0	100,000	4,000,000	0

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Type	Narrative	Amount							
RECURRING	Homeownership Retention Program	150,000							
SubTotal : 5131 : MPDU Housing		757,550	359,609	397,941	52	142,846	254,704	4,135,247	35,476
SubTotal : 107 : City Housing Fund		757,550	359,609	397,941	52	142,846	254,704	4,135,247	35,476
SubTotal : EXPENSE		757,550	359,609	397,941	52	142,846	254,704	4,135,247	35,476
Grand Total		757,550	359,609	397,941	52	-461,770	-1,412,865	2,635,896	-2,006,847

The City of Frederick
Working Budget Report
2027, Working, Details, FY 2027 Mayor's Budget Adopted
From Account: To Account:
Run Date: 06/18/2026 User: tbaugher
Report by: Fund, Dept/Div

Segments/Accounts	Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
REVENUE								
108 : Community Health Center								
0000 : NA								
108-0000-000-3610001 : Interest Earnings / Investment Interest	0	0	0	0	0	0	2,801	0
SubTotal : 0000 : NA	0	0	0	0	0	0	-2,801	0
SubTotal : 108 : Community Health Center	0	0	0	0	0	0	-2,801	0
SubTotal : REVENUE	0	0	0	0	0	0	-2,801	0
 Grand Total	 0	 0	 0	 0	 0	 0	 -2,801	 0

The City of Frederick
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2027, Working, Details, FY 2027 Mayor's Budget Adopted
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REVENUE									
108 : Community Health Center									
6112 : Community Health Center									
108-6112-000-3920001 : Inter-Fund Transfers / Transfer from General		1,496,886	2,216,179	-719,293	-49	0	0	0	0
Type	Narrative		Amount						
ONE-TIME	Transfer from General Fund		1,496,886						
			1,496,886						
108-6112-721-3318100 : Federal Grants - Project		1,066,200	0	1,066,200	100	594,678	1,603,489	2,707,975	5,284,052
Type	Narrative		Amount						
RECURRING	HRSA Community Health Center (371)		1,066,200						
			1,066,200						
108-6112-721-3348100 : State Grants - Project		110,000	110,000	0	0	145,215	129,583	166,320	293,864
Type	Narrative		Amount						
RECURRING	MSDE SBHC		110,000						
			110,000						
108-6112-721-3690000 : Other Sources - Project		140,000	309,000	-169,000	-121	22,118	9,004	8,572	13,985
Type	Narrative		Amount						
RECURRING	Community Health Center Medicare / Medicaid - 21 / H514		50,000						
RECURRING	Community Health Center - CoPay & Self-pay - 442		15,000						
RECURRING	Behavioral Health - Medical Rev		75,000						
			140,000						
108-6112-721-3690001 : Miscellaneous / Other Misc. Receipts		20,000	10,000	10,000	50	15	6,842	0	0
Type	Narrative		Amount						
RECURRING	Health Department BCCP		20,000						
			20,000						
SubTotal : 6112 : Community Health Center		-2,833,086	-2,645,179	-187,907	6	-762,026	-1,748,918	-2,882,867	-5,591,901
SubTotal : 108 : Community Health Center		-2,833,086	-2,645,179	-187,907	6	-762,026	-1,748,918	-2,882,867	-5,591,901
SubTotal : REVENUE		-2,833,086	-2,645,179	-187,907	6	-762,026	-1,748,918	-2,882,867	-5,591,901

EXPENSE

Segments/Accounts			Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
108 : Community Health Center										
6112 : Community Health Center										
108-6112-721-5121100 : Productive Time			1,613,279	1,453,132	160,147	9	894,119	645,412	795,520	816,528
108-6112-721-5121200 : Vacation			0	0	0	0	44,361	38,772	45,247	34,083
108-6112-721-5121300 : Sick			0	0	0	0	62,931	35,459	48,155	39,743
108-6112-721-5121400 : Holiday			0	0	0	0	52,432	38,929	49,375	46,615
108-6112-721-5121500 : Other Leave			0	0	0	0	19,946	30,272	15,182	8,977
108-6112-721-5141300 : Overtime / Premium Overtime			0	0	0	0	635	497	363	621
108-6112-721-5150000 : Salaries - Perm Part Time			214,735	192,636	22,099	10	166,410	118,517	117,082	103,499
108-6112-721-5210000 : Workmen's Compensation			17,699	16,858	841	4	19,003	13,879	15,948	15,195
108-6112-721-5221100 : Social Security			108,672	98,996	9,676	8	74,559	54,694	64,913	58,695
108-6112-721-5221200 : Medicare			26,509	23,864	2,645	9	17,437	12,791	15,181	14,741
108-6112-721-5266100 : Health Insurance / CIGNA			321,623	278,605	43,018	13	193,446	146,257	154,566	87,457
108-6112-721-5266500 : OPEB Retirement Health Savings Plan			43,583	31,777	11,806	27	59,413	6,434	5,108	28,443
108-6112-721-5267200 : Health Insurance / Aetna Dental -Emp			8,819	12,907	-4,088	-47	8,533	6,079	6,052	69
108-6112-721-5267900 : Vision - Emp			1,405	2,633	-1,228	-88	1,781	1,039	1,223	84
108-6112-721-5268100 : Disability			4,189	3,419	770	18	3,074	2,671	3,007	2,476
108-6112-721-5269100 : Life			2,368	2,368	0	0	2,817	2,356	2,364	1,244
108-6112-721-5282500 : Retirement / 25 Year Plan			116,142	80,624	35,518	30	80,624	35,861	21,762	20,938
108-6112-721-5283000 : Retirement / 30 Year Plan			37,929	13,000	24,929	65	13,000	42,824	11,803	11,619
108-6112-721-5291300 : Other			0	0	0	0	294	639	1,261	1,164
108-6112-721-5310100 : General Supplies			13,520	23,732	-10,212	-76	11,464	16,675	7,475	34,671
Type			Narrative		Amount					
RECURRING			HRSA 371		11,020					
RECURRING			BCCP revenue		2,500					
					13,520					
108-6112-721-5310200 : Medical Supplies			112,500	110,000	2,500	2	92,295	140,320	149,286	146,805
Type			Narrative		Amount					
RECURRING			HRSA 371		20,000					
RECURRING			BCCP Revenue		2,500					
RECURRING			Health Center Co-pays		15,000					
RECURRING			City		75,000					
					112,500					

Segments/Accounts			Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
108-6112-721-5310300 : Supplies / Clothing/Uniforms	Type	Narrative		Amount						
	RECURRING	BCCP Revenue		5,000						
	RECURRING	Uniforms		5,000						
				10,000						
108-6112-721-5330100 : Fuel & Oil			3,360	2,362	998	29	37	0	0	0
108-6112-721-5330200 : Electricity	Type	Narrative		Amount						
	RECURRING	City		3,360						
				3,360						
108-6112-721-5330300 : Natural Gas			1,021	1,603	-582	-58	0	0	0	0
108-6112-721-5330300 : Natural Gas	Type	Narrative		Amount						
	RECURRING	City		1,021						
				1,021						
108-6112-721-5410000 : Professional Services			18,945	90,000	-71,055	-376	90,268	305,978	697,922	573,102
108-6112-721-5410000 : Professional Services	Type	Narrative		Amount						
	RECURRING	HRSA		18,945						
				18,945						
108-6112-721-5510100 : Disposal Fees			600	0	600	100	707	909	189	588
108-6112-721-5510100 : Disposal Fees	Type	Narrative		Amount						
	RECURRING	City - Biomedical waste removal		600						
				600						
108-6112-721-5510200 : Cleaning Services / Custodial Services			0	6,674	-6,674	-100	0	0	0	0
108-6112-721-5520100 : General Repair/Maint.			5,000	5,249	-249	-5	0	1,350	2,543	1,065
108-6112-721-5520100 : General Repair/Maint.	Type	Narrative		Amount						
	RECURRING	City		5,000						
				5,000						
108-6112-721-5520101 : Motor Vehicle Repairs and Maint. Service			0	0	0	0	0	0	83	0
108-6112-721-5520200 : Maintenance Contracts			3,510	3,744	-234	-7	0	0	0	848
108-6112-721-5520200 : Maintenance Contracts	Type	Narrative		Amount						
	RECURRING	City		3,510						
				3,510						
108-6112-721-5560100 : Water/Sewer Service			1,120	0	1,120	100	0	0	0	0

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Type RECURRING	Narrative City		Amount 1,120 1,120						
108-6112-721-5562100	: Solid Waste Benefit Charg	294	0	294	100	0	0	0	0
Type RECURRING	Narrative City		Amount 294 294						
108-6112-721-5570000	: Licenses/Permits	24,886	95,525	-70,639	-284	83,729	103,342	85,186	67,937
Type RECURRING	Narrative HRSA		Amount 24,886 24,886						
108-6112-721-5610100	: Telephone	15,000	12,233	2,767	18	13,458	12,754	14,327	16,390
Type RECURRING	Narrative HRSA - City provided cell phones partial		Amount 4,000						
	City - City provided cell phones and data partial		11,000 15,000						
108-6112-721-5610200	: Postage	0	0	0	0	0	18	14	0
108-6112-721-5620100	: Transportation	0	0	0	0	118	171	0	480
108-6112-721-5621100	: Travel / Dues/Registration Fees	30,400	15,010	15,390	50	7,910	987	1,721	3,239
Type RECURRING	Narrative BCCP revenue		Amount 10,000						
	Behavioral Health		5,400						
	City - Professional Development		15,000 30,400						
108-6112-721-5622100	: Travel / Lodging	0	0	0	0	0	0	0	685
108-6112-721-5623100	: Meals/Food	0	0	0	0	0	0	0	108
108-6112-721-5640000	: Printing & Binding	0	0	0	0	0	0	588	522
108-6112-721-5650000	: Insurance	63,238	62,986	252	0	46,539	25,964	50,352	4,712
108-6112-721-5660000	: Donations	0	0	0	0	0	0	761,358	1,977,001
108-6112-721-5740100	: Vehicles	0	0	0	0	0	0	0	450,852
108-6112-721-5740200	: Machinery	0	0	0	0	0	0	15,400	0
SubTotal : 6112 : Community Health Center		2,833,086	2,645,179	187,907	6	2,061,340	1,841,850	3,161,860	4,575,285
SubTotal : 108 : Community Health Center		2,833,086	2,645,179	187,907	6	2,061,340	1,841,850	3,161,860	4,575,285
SubTotal : EXPENSE		2,833,086	2,645,179	187,907	6	2,061,340	1,841,850	3,161,860	4,575,285
Grand Total		0	0	0	0	1,299,314	92,932	278,993	-1,016,616

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REVENUE								
109 : Opioid National Settlement Fund								
0000 : NA								
109-0000-000-3610001 : Investment Interest	0	0	0	0	11,299	10,740	1,945	0
SubTotal : 0000 : NA	0	0	0	0	-11,299	-10,740	-1,945	0
SubTotal : 109 : Opioid National Settlement Fund	0	0	0	0	-11,299	-10,740	-1,945	0
SubTotal : REVENUE	0	0	0	0	-11,299	-10,740	-1,945	0
 Grand Total	 0	 0	 0	 0	 -11,299	 -10,740	 -1,945	 0

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REVENUE								
109 : Opioid National Settlement Fund								
6119 : Opioid National Settlement								
109-6119-721-3690001 : Other Misc. Receipts	0	0	0	0	38,805	67,404	121,409	73,277
SubTotal : 6119 : Opioid National Settlement	0	0	0	0	-38,805	-67,404	-121,409	-73,277
SubTotal : 109 : Opioid National Settlement Fund	0	0	0	0	-38,805	-67,404	-121,409	-73,277
SubTotal : REVENUE	0	0	0	0	-38,805	-67,404	-121,409	-73,277
Grand Total	0	0	0	0	-38,805	-67,404	-121,409	-73,277

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REVENUE								
601 : Rental Operations								
0000 : NA								
601-0000-000-3010000 : Beginning Fund Balance / Unencumbered	9,827	27,296	-17,469	-178	0	0	0	0
601-0000-000-3810001 : Non-Operating Revenues / Investment Income	0	0	0	0	2,057	814	1,268	960
SubTotal : 0000 : NA	-9,827	-27,296	17,469	-178	-2,057	-814	-1,268	-960
SubTotal : 601 : Rental Operations	-9,827	-27,296	17,469	-178	-2,057	-814	-1,268	-960
SubTotal : REVENUE	-9,827	-27,296	17,469	-178	-2,057	-814	-1,268	-960
 Grand Total	 -9,827	 -27,296	 17,469	 -178	 -2,057	 -814	 -1,268	 -960

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REVENUE								
601 : Rental Operations								
5121 : Rental Operations								
601-5121-621-3621001 : Rentals / Rents	45,000	45,000	0	0	5,214	5,424	4,905	4,600
Type RECURRING Narrative Tenant rents		Amount 45,000 45,000						
601-5121-621-3817101 : Non-Operating Revenues / Rent Subsidy	0	0	0	0	0	66,790	16,962	0
SubTotal : 5121 : Rental Operations	-45,000	-45,000	0	0	-5,214	-72,214	-21,867	-4,600
SubTotal : 601 : Rental Operations	-45,000	-45,000	0	0	-5,214	-72,214	-21,867	-4,600
SubTotal : REVENUE	-45,000	-45,000	0	0	-5,214	-72,214	-21,867	-4,600
EXPENSE								
601 : Rental Operations								
5121 : Rental Operations								
601-5121-621-5121100 : Salaries - Full Time / Productive Time	33,678	46,040	-12,362	-37	4,345	13,145	10,150	13,741
601-5121-621-5121200 : Salaries - Full Time / Vacation	0	0	0	0	0	0	0	166
601-5121-621-5121300 : Salaries - Full Time / Sick	0	0	0	0	0	35	10	0
601-5121-621-5121400 : Salaries - Full Time / Holiday	0	0	0	0	96	578	528	643
601-5121-621-5121500 : Salaries - Full Time / Other Leave	0	0	0	0	44	150	182	50
601-5121-621-5210000 : Urban Dev. & Housing / Workmen's Compensation	206	199	7	3	222	197	167	157
601-5121-621-5221100 : FICA / Social Security	2,089	2,854	-765	-37	280	870	682	909
601-5121-621-5221200 : FICA / Medicare	489	668	-179	-37	66	203	160	212
601-5121-621-5267900 : Vision - Emp	22	22	0	0	8	18	17	3
601-5121-621-5268100 : Health Insurance / Disability	35	35	0	0	15	39	32	39
601-5121-621-5269100 : Health Insurance / Life	340	340	0	0	300	349	341	360

Segments/Accounts		Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
601-5121-621-5282500	: Retirement / 25 Year Plan	0	0	0	0	0	405	369	355
601-5121-621-5283000	: Retirement / 30 Year Plan	0	1,153	-1,153	-100	1,153	0	0	0
601-5121-621-5310100	: Supplies / General Supplies	1,000	3,000	-2,000	-200	476	964	0	847
Type RECURRING	Narrative Supplies		Amount 1,000 1,000						
601-5121-621-5330200	: Energy / Electricity	810	600	210	25	1,224	1,679	569	813
Type RECURRING	Narrative Electricity		Amount 810 810						
601-5121-621-5410000	: Urban Dev. & Housing / Professional Services	2,000	1,500	500	25	2,426	3,972	7,721	1,230
Type RECURRING	Narrative Professional Services		Amount 2,000 2,000						
601-5121-621-5520100	: Repair and Maint. Service / General Repair/Maint.	8,700	8,700	0	0	1,121	10,048	4,033	15,896
Type RECURRING	Narrative General Repairs/Maintenance		Amount 8,700 8,700						
601-5121-621-5520200	: Repair and Maint. Service / Maintenance Contracts	300	300	0	0	527	0	0	0
Type RECURRING	Narrative Pest Control		Amount 300 300						
601-5121-621-5560100	: Water/Sewer Service / Water/Sewer Service	2,500	2,500	0	0	1,873	2,523	2,505	2,210
Type RECURRING	Narrative Water & Sewer		Amount 2,500 2,500						
601-5121-621-5570000	: Licenses/Permits	0	0	0	0	0	0	125	0
601-5121-621-5621100	: Travel / Dues/Registration Fees	2,500	2,500	0	0	1,380	250	1,850	250
Type RECURRING	Narrative Registration fees		Amount 2,500 2,500						
601-5121-621-5650000	: Urban Dev. & Housing / Insurance	158	1,885	-1,727	-1,094	200	1,615	1,352	1,319
601-5121-621-5785100	: Depreciation / Equipment	0	0	0	0	0	3,545	3,545	3,545
SubTotal : 5121 : Rental Operations		54,827	72,296	-17,469	-32	15,756	40,585	34,338	42,745

Segments/Accounts	Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
SubTotal : 601 : Rental Operations	54,827	72,296	-17,469	-32	15,756	40,585	34,338	42,745
SubTotal : EXPENSE	54,827	72,296	-17,469	-32	15,756	40,585	34,338	42,745
Grand Total	9,827	27,296	-17,469	-178	10,542	-31,629	12,471	38,145

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REVENUE								
602 : Water & Sewer Fund								
0000 : NA								
602-0000-000-3010000 : Beginning Fund Balance / Unencumbered	5,702,778	5,312,416	390,362	6	0	0	0	0
Type	Narrative	Amount						
ONE-TIME	Transfer to CIP	5,569,017						
ONE-TIME	Capital Expenditures	133,761						
		5,702,778						
602-0000-000-3610002 : Interest Earnings / Other Interest	50,000	50,000	0	0	92,883	119,708	75,504	108,103
602-0000-000-3690002 : Miscellaneous / Discounts Earned	0	0	0	0	0	0	121	0
602-0000-000-3810001 : Non-Operating Revenues / Investment Income	350,000	350,000	0	0	1,188,789	1,276,621	1,206,535	554,764
602-0000-000-3910002 : General Long-Term Oblig. / Debt Issue Premium	0	0	0	0	0	870,223	843,451	816,679
602-0000-000-3920402 : Inter-Fund Transfers / Water Impact Fees	4,023,577	4,023,577	0	0	0	4,683,695	4,309,928	4,279,904
602-0000-000-3920403 : Inter-Fund Transfers / Sewer Impact Fees	996,877	996,877	0	0	0	994,818	994,506	996,877
602-0000-000-3920607 : Inter-Fund Transfers / Transfer from Storm Water	0	0	0	0	0	0	0	5,149
SubTotal : 0000 : NA	-11,123,232	-10,732,870	-390,362	3	-1,281,672	-7,945,065	-7,430,045	-6,761,476
SubTotal : 602 : Water & Sewer Fund	-11,123,232	-10,732,870	-390,362	3	-1,281,672	-7,945,065	-7,430,045	-6,761,476
SubTotal : REVENUE	-11,123,232	-10,732,870	-390,362	3	-1,281,672	-7,945,065	-7,430,045	-6,761,476
Grand Total	-11,123,232	-10,732,870	-390,362	3	-1,281,672	-7,945,065	-7,430,045	-6,761,476

The City of Frederick
Working Budget Report
2027, Working, Details, FY 2027 Mayor's Budget Adopted
From Account: To Account:
Run Date: 06/18/2026 User: tbaugher
Report by: Fund, Dept/Div

Segments/Accounts	Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
REVENUE								
602 : Water & Sewer Fund								
1221 : Finance								
602-1221-141-3690001 : Miscellaneous / Other Misc. Receipts	0	0	0	0	0	28,610	22,146	0
SubTotal : 1221 : Finance	0	0	0	0	0	-28,610	-22,146	0
SubTotal : 602 : Water & Sewer Fund	0	0	0	0	0	-28,610	-22,146	0
SubTotal : REVENUE	0	0	0	0	0	-28,610	-22,146	0
EXPENSE								
602 : Water & Sewer Fund								
1221 : Finance								
602-1221-141-5121100 : Salaries - Full Time / Productive Time	209,765	189,446	20,319	9	156,083	150,967	147,361	149,928
602-1221-141-5121200 : Salaries - Full Time / Vacation	0	0	0	0	8,563	9,961	8,814	5,426
602-1221-141-5121300 : Salaries - Full Time / Sick	0	0	0	0	4,920	3,018	4,735	809
602-1221-141-5121400 : Salaries - Full Time / Holiday	0	0	0	0	8,684	8,866	8,438	8,321
602-1221-141-5121500 : Salaries - Full Time / Other Leave	0	0	0	0	2,340	4,973	3,445	1,172
602-1221-141-5141300 : Overtime / Premium Overtime	250	250	0	0	0	109	122	2,778
602-1221-141-5210000 : Administration / Workmen's Compensation	578	551	27	4	621	555	467	445
602-1221-141-5221100 : FICA / Social Security	13,021	11,761	1,260	9	10,811	10,612	10,203	9,503
602-1221-141-5221200 : FICA / Medicare	3,046	2,751	295	9	2,529	2,482	2,386	2,222
602-1221-141-5266100 : Health Insurance / CIGNA	47,420	98,611	-51,191	-108	43,101	40,447	40,503	49,106
602-1221-141-5266300 : Health Insurance / OPEB Payment	7,304	7,304	0	0	7,304	7,304	7,304	7,304
602-1221-141-5266400 : Health Insurance / OPEB Unfunded	0	0	0	0	0	20,167	-139,290	-19,548
602-1221-141-5266500 : OPEB Retirement Health Savings Plan	7,500	7,500	0	0	7,500	7,500	7,528	5,000
602-1221-141-5267200 : Health Insurance / Aetna Dental -Emp	1,572	1,488	84	5	1,296	1,238	1,125	0

Segments/Accounts			Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
602-1221-141-5267900 : Vision - Emp			321	897	-576	-180	311	309	120	0
602-1221-141-5268100 : Health Insurance / Disability			615	613	2	0	559	583	546	470
602-1221-141-5269100 : Health Insurance / Life			1,490	1,490	0	0	1,448	1,549	1,511	1,355
602-1221-141-5282500 : Retirement / 25 Year Plan			43,962	33,499	10,463	23	33,499	-23,818	54,773	23,612
602-1221-141-5283000 : Retirement / 30 Year Plan			0	0	0	0	0	-23,244	-18,419	-4,360
602-1221-141-5291300 : Misc Benefits / Other			0	6,480	-6,480	-100	3,531	3,687	3,686	3,395
602-1221-141-5310100 : Supplies / General Supplies			18,450	18,300	150	0	8,779	12,884	12,922	17,977
Type	Narrative		Amount							
RECURRING	Bills/Invoices (90K)		6,500							
RECURRING	Second Notices (18K)		300							
RECURRING	Window Envelopes Regular Flap (103K)		10,000							
RECURRING	Other Supplies		800							
RECURRING	Replacement Calculators/Office Equipment		400							
RECURRING	Two Way Radio Battery		450							
			18,450							
602-1221-141-5310300 : Clothing/Uniforms			525	525	0	0	326	294	270	166
602-1221-141-5410000 : Administration / Professional Services			550,000	550,000	0	0	371,853	371,135	304,231	126,062
Type	Narrative		Amount							
RECURRING	Credit card fees		550,000							
			550,000							
602-1221-141-5520100 : Repair and Maint. Service / General Repair/Maint.			500	500	0	0	0	0	0	0
Type	Narrative		Amount							
RECURRING	Folding/Inserting Machine Wearable Parts		500							
			500							
602-1221-141-5540200 : Rentals / Equipment and Vehicles			4,500	4,500	0	0	3,294	1,247	4,392	4,392
Type	Narrative		Amount							
RECURRING	Folding/Inserting Machine		4,500							
			4,500							
602-1221-141-5570000 : Licenses/Permits			600	795	-195	-33	0	0	759	818
Type	Narrative		Amount							
RECURRING	Adobe Pro (3 users)		600							
			600							
602-1221-141-5610100 : Communications / Telephone			3,240	3,090	150	4	2,361	2,370	3,391	2,163
Type	Narrative		Amount							
RECURRING	County Telephone System		1,800							
RECURRING	Cell Phones for Remote Working		1,440							
			3,240							

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602-1221-141-5610200 : Communications / Postage			56,050	55,490	560	0	39,562	46,054	46,568	47,824
Type	Narrative	Amount								
RECURRING	Water/Sewer Bills (85K, 5K)	45,000								
RECURRING	Second Notices (18K)	11,000								
RECURRING	Other	50								
		56,050								
602-1221-141-5621100 : Travel / Dues/Registration Fees			500	500	0	0	0	0	0	0
Type	Narrative	Amount								
RECURRING	Other Staff Training	500								
		500								
602-1221-141-5640000 : Printing & Binding			0	0	0	0	0	0	3,339	0
602-1221-141-5650000 : Administration / Insurance			1,971	2,022	-51	-3	3,576	2,528	2,260	2,200
602-1221-141-5690000 : Administration / Miscellaneous			10,000	10,000	0	0	-199	2,264	-879	36,533
Type	Narrative	Amount								
RECURRING	Inventory Adjustments	10,000								
		10,000								
SubTotal : 1221 : Finance			983,180	1,008,363	-25,183	-3	722,652	666,041	522,611	485,073
SubTotal : 602 : Water & Sewer Fund			983,180	1,008,363	-25,183	-3	722,652	666,041	522,611	485,073
SubTotal : EXPENSE			983,180	1,008,363	-25,183	-3	722,652	666,041	522,611	485,073
Grand Total			983,180	1,008,363	-25,183	-3	722,652	637,431	500,465	485,073

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Working Budget Report
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Segments/Accounts	Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
REVENUE								
602 : Water & Sewer Fund								
2321 : Plumbing Inspection								
602-2321-232-3212301 : Business Licenses/Permits / Prof. & Occupational	0	0	0	0	0	0	0	9,450
602-2321-232-3222303 : Non-business Lic./Permits / Building Permits	125,000	125,000	0	0	161,465	240,610	198,620	105,540
Type RECURRING	Narrative - PLUMBING INSPECTION - PLUMBING PERMITS - PROJECTION METHOD: HISTORICAL REVIEW		Amount 125,000					
			125,000					
602-2321-232-3222304 : Building Permits / Reinspection Fee	5,000	5,000	0	0	2,450	3,425	8,575	7,675
Type RECURRING	Narrative - PLUMBING RE-INSPECTION FEE FOR RESIDENTIAL AND COMMERCIAL PROJECTS - PROJECTION METHOD: HISTORICAL REVIEW		Amount 5,000					
			5,000					
602-2321-232-3222308 : Non-business Lic./Permits / Gas Permits	60,000	60,000	0	0	45,780	52,270	53,935	44,920
Type RECURRING	Narrative - GAS INSPECTION - GAS PERMITS - RESIDENTIAL & COMMERCIAL - PROJECTION METHOD: HISTORICAL REVIEW		Amount 60,000					
			60,000					
602-2321-232-3222309 : Gas Permits / Gas Reinspection Fee	2,000	2,000	0	0	0	0	3,050	4,925
Type RECURRING	Narrative - GAS RE-INSPECTION FEE FOR RESIDENTIAL AND COMMERCIAL PROJECTS - PROJECTION METHOD: HISTORICAL REVIEW		Amount 2,000					
			2,000					
602-2321-232-3222314 : Permit Transfer	0	0	0	0	240	0	80	120
602-2321-232-3222315 : Combined Plumbing/Gasc Permit	350,000	350,000	0	0	173,725	321,800	396,400	368,650
602-2321-232-3510001 : General / Municipal Infractions	300	300	0	0	0	0	0	0

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Type	Narrative	Amount							
RECURRING	- PLUMBING/GAS INSPECTION - MUNICIPAL INFRACTIONS PER OCCURRENCE - PROJECTION METHOD: HISTORICAL REVIEW	300							
		300							
602-2321-232-3930001 : Capital Asset Disposition / Sale of Gen. Cap. Asse		0	0	0	0	0	4,230	0	0
SubTotal : 2321 : Plumbing Inspection		-542,300	-542,300	0	0	-383,660	-622,335	-660,660	-541,280
SubTotal : 602 : Water & Sewer Fund		-542,300	-542,300	0	0	-383,660	-622,335	-660,660	-541,280
SubTotal : REVENUE		-542,300	-542,300	0	0	-383,660	-622,335	-660,660	-541,280
EXPENSE									
602 : Water & Sewer Fund									
2321 : Plumbing Inspection									
602-2321-232-5121100 : Salaries - Full Time / Productive Time		277,527	254,016	23,511	8	207,114	191,436	182,769	166,603
602-2321-232-5121200 : Salaries - Full Time / Vacation		0	0	0	0	16,203	19,117	18,505	16,602
602-2321-232-5121300 : Salaries - Full Time / Sick		0	0	0	0	5,713	4,707	3,154	5,134
602-2321-232-5121400 : Salaries - Full Time / Holiday		0	0	0	0	11,593	11,403	10,836	10,172
602-2321-232-5121500 : Salaries - Full Time / Other Leave		0	0	0	0	3,041	8,092	4,282	4,015
602-2321-232-5141300 : Overtime / Premium Overtime		300	300	0	0	0	0	0	0
602-2321-232-5210000 : Inspections/Code / Workmen's Compensation		10,239	9,750	489	4	10,994	9,827	8,261	7,872
602-2321-232-5221100 : FICA / Social Security		17,226	15,768	1,458	8	14,821	14,192	13,124	11,583
602-2321-232-5221200 : FICA / Medicare		4,028	3,687	341	8	3,466	3,319	3,069	2,709
602-2321-232-5264100 : Health Insurance / Retirees >= 65		3,108	3,200	-92	-3	4,632	2,939	2,736	5,483
602-2321-232-5266100 : Health Insurance / CIGNA		53,180	45,886	7,294	13	48,472	47,300	49,517	49,631
602-2321-232-5266300 : Health Insurance / OPEB Payment		28,486	28,486	0	0	28,486	28,486	28,486	28,486
602-2321-232-5266400 : Health Insurance / OPEB Unfunded		0	0	0	0	0	-211,482	-39,017	-114,425
602-2321-232-5266500 : OPEB Retirement Health Savings Plan		2,500	2,500	0	0	2,500	2,500	2,500	2,500
602-2321-232-5267200 : Health Insurance / Aetna Dental -Emp		737	1,747	-1,010	-138	1,528	1,460	663	0
602-2321-232-5267900 : Vision - Emp		47	648	-601	-1,279	540	537	452	0
602-2321-232-5268100 : Health Insurance / Disability		655	758	-103	-16	706	702	655	563
602-2321-232-5269100 : Health Insurance / Life		587	587	0	0	676	661	609	295

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602-2321-232-5282500 : Retirement / 25 Year Plan			57,696	68,721	-11,025	-20	68,721	-120,144	2,380	18,910
602-2321-232-5291300 : Misc Benefits / Other			0	4,032	-4,032	-100	3,296	3,441	3,531	3,259
602-2321-232-5310100 : Supplies / General Supplies			4,630	4,410	220	4	608	2,757	9,677	306
Type	Narrative			Amount						
RECURRING	- GEN'L OFFICE & SUPPLIES			4,630						
				4,630						
602-2321-232-5310300 : Supplies / Clothing/Uniforms			1,378	1,313	65	4	802	1,216	814	0
Type	Narrative			Amount						
RECURRING	- SHIRTS AND JACKETS WITH CITY LOGO FOR STAFF			1,378						
				1,378						
602-2321-232-5310600 : Supplies / Motor Vehicles			1,155	1,100	55	4	313	280	715	67
602-2321-232-5330100 : Energy / Fuel & Oil			3,606	3,435	171	4	1,482	1,948	2,347	2,607
602-2321-232-5410000 : Inspections/Code / Professional Services			89,340	85,078	4,262	4	7,974	65,963	64,331	1,509
Type	Narrative			Amount						
RECURRING	- VEHICLE EMISSIONS			40						
RECURRING	- CORPORATE HEALTH SERVICES			50						
RECURRING	- CREDIT CARD SERVICE FEE			89,250						
				89,340						
602-2321-232-5520100 : Repair and Maint. Service / General Repair/Maint.			100	210	-110	-110	0	0	0	0
Type	Narrative			Amount						
RECURRING	- DIGITAL RADIO REPAIR			100						
				100						
602-2321-232-5520101 : Motor Vehicle Repairs and Maint. Service			2,063	1,965	98	4	751	1,896	36	249
Type	Narrative			Amount						
RECURRING	VEHICLE REPAIRS & SERVICE			2,063						
				2,063						
602-2321-232-5570000 : Licenses/Permits			11,575	11,575	0	0	0	0	850	0
Type	Narrative			Amount						
RECURRING	- 3RD PARTY INSPECTION SERVICES			11,575						
				11,575						
602-2321-232-5610100 : Communications / Telephone			3,355	3,195	160	4	2,962	3,204	2,781	2,669
Type	Narrative			Amount						
RECURRING	- OFFICE PHONES AND CELLPHONES/LAPTOPS			3,355						
				3,355						
602-2321-232-5610200 : Communications / Postage			500	500	0	0	41	29	316	562

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602-2321-232-5621100 : Travel / Dues/Registration Fees	650	525	125	19	0	0	0	100
Type	Narrative	Amount						
RECURRING	- MD PLUMBING MECH'L INSPECT ASSOC DUES	150						
RECURRING	- MD PLUMBING MECH'L INSPECT ASSOC PLUMBING/GAS CODE SEMINAR UPDATE	500						
		650						
602-2321-232-5650000 : Inspections/Code / Insurance	4,033	4,495	-462	-12	4,468	5,031	4,311	3,946
602-2321-232-5740100 : Vehicles	0	0	0	0	0	30,914	0	0
602-2321-232-5749000 : Contra-expense	0	0	0	0	0	-30,914	0	0
602-2321-232-5785100 : Depreciation / Equipment	0	0	0	0	0	4,416	4,041	4,041
SubTotal : 2321 : Plumbing Inspection	578,701	557,887	20,814	3	451,903	105,233	386,731	235,448
SubTotal : 602 : Water & Sewer Fund	578,701	557,887	20,814	3	451,903	105,233	386,731	235,448
SubTotal : EXPENSE	578,701	557,887	20,814	3	451,903	105,233	386,731	235,448
Grand Total	36,401	15,587	20,814	57	68,243	-517,102	-273,929	-305,832

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REVENUE								
602 : Water & Sewer Fund								
3311 : Water Services								
602-3311-331-3222320 : Water Meter Reinspection	0	0	0	0	9,525	6,825	0	0
602-3311-331-3400001 : Public Works / Equipmental Rental	0	0	0	0	598	-130	1,863	1,258
602-3311-331-3400002 : Public Works / Labor	0	0	0	0	620	129	2,232	472
602-3311-331-3400003 : Public Works / Overhead	0	0	0	0	155	-19	1,039	247
602-3311-331-3433002 : Public Works / Water Meter Fee	350,000	350,000	0	0	325,725	528,325	510,234	498,508
602-3311-331-3433003 : Public Works / Reading Request Fees	140,000	140,000	0	0	102,150	135,280	139,455	138,065
602-3311-331-3433004 : Public Works / Water	24,631,674	23,336,597	1,295,077	5	18,461,753	22,640,692	21,174,684	19,055,849
602-3311-331-3433005 : Public Works / Water Connection Charge	30,000	30,000	0	0	46,000	36,425	20,000	42,800
602-3311-331-3433006 : Public Works / Water Turn On/Off	0	0	0	0	46,085	30,908	54,535	90,513
602-3311-331-3433007 : Water / Wheeling Surcharge	100,000	100,000	0	0	0	0	86,733	0
602-3311-331-3690001 : Miscellaneous / Other Misc. Receipts	0	0	0	0	4,576	1,028	1,632	7,193
602-3311-331-3690002 : Discounts Earned	0	0	0	0	486	486	412	462
602-3311-331-3810002 : Non-Operating Revenues / Other Non-Op. Revenue	225,000	225,000	0	0	179,543	808,073	297,977	302,314
602-3311-331-3813301 : Non-Operating Revenues / Donated Infrastructure	0	0	0	0	0	2,109,260	283,125	1,082,019
602-3311-331-3930001 : Capital Asset Disposition / Sale of Gen. Cap. Asse	0	0	0	0	11,250	0	0	18,030
602-3311-331-3930002 : Capital Asset Disposition / Insurance Reimbursemen	0	0	0	0	0	0	0	2,389
SubTotal : 3311 : Water Services	-25,476,674	-24,181,597	-1,295,077	5	-19,188,466	-26,297,282	-22,573,921	-21,240,119
SubTotal : 602 : Water & Sewer Fund	-25,476,674	-24,181,597	-1,295,077	5	-19,188,466	-26,297,282	-22,573,921	-21,240,119
SubTotal : REVENUE	-25,476,674	-24,181,597	-1,295,077	5	-19,188,466	-26,297,282	-22,573,921	-21,240,119

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EXPENSE								
602 : Water & Sewer Fund								
3311 : Water Services								
602-3311-331-5121100 : Salaries - Full Time / Productive Time	2,068,286	1,800,962	267,324	12	1,403,281	1,271,276	1,298,123	1,255,673
602-3311-331-5121200 : Salaries - Full Time / Vacation	0	0	0	0	127,897	116,597	126,375	120,215
602-3311-331-5121300 : Salaries - Full Time / Sick	0	0	0	0	48,819	136,395	65,657	78,864
602-3311-331-5121400 : Salaries - Full Time / Holiday	0	0	0	0	81,783	81,594	81,750	76,513
602-3311-331-5121500 : Salaries - Full Time / Other Leave	0	0	0	0	29,725	45,388	45,214	26,946
602-3311-331-5141200 : Overtime / Standby	22,000	22,000	0	0	18,742	21,383	17,418	18,318
602-3311-331-5141300 : Overtime / Premium Overtime	32,000	32,000	0	0	30,585	40,985	24,476	23,116
602-3311-331-5210000 : Water Services / Workmen's Compensation	67,453	64,243	3,210	4	72,425	64,725	54,419	51,575
602-3311-331-5221100 : FICA / Social Security	131,585	115,006	16,579	12	104,797	103,313	99,322	94,379
602-3311-331-5221200 : FICA / Medicare	30,774	26,895	3,879	12	24,543	24,178	23,229	22,084
602-3311-331-5264100 : Health Insurance / Retirees >= 65	24,256	9,825	14,431	59	17,077	9,052	6,994	9,038
602-3311-331-5266100 : Health Insurance / CIGNA	394,437	230,581	163,856	41	279,000	251,478	263,847	210,483
602-3311-331-5266200 : Health Insurance / CIGNA - Retirees	186,286	161,715	24,571	13	164,871	158,256	146,797	142,296
602-3311-331-5266300 : Health Insurance / OPEB Payment	96,067	96,067	0	0	96,067	96,067	96,067	96,067
602-3311-331-5266400 : Health Insurance / OPEB Unfunded	0	0	0	0	0	-1,129,929	-1,339,692	-788,389
602-3311-331-5266500 : OPEB Retirement Health Savings Plan	33,175	24,500	8,675	26	27,569	20,448	20,633	18,217
602-3311-331-5267100 : Health Insurance / Aetna Dental - Retirees	0	0	0	0	29	0	0	0
602-3311-331-5267200 : Health Insurance / Aetna Dental -Emp	11,495	9,035	2,460	21	8,935	7,794	7,372	-79
602-3311-331-5267900 : Vision - Emp	1,744	1,919	-175	-11	1,603	1,487	1,510	-10
602-3311-331-5268100 : Health Insurance / Disability	5,177	5,279	-102	-2	4,907	4,977	4,955	4,217
602-3311-331-5269100 : Health Insurance / Life	6,675	6,313	362	5	6,394	6,504	6,299	3,802
602-3311-331-5282500 : Retirement / 25 Year Plan	194,604	209,710	-15,106	-8	209,710	22,561	162,440	174,691
602-3311-331-5283000 : Retirement / 30 Year Plan	61,952	79,795	-17,843	-29	79,795	-61,922	51,588	105,126
602-3311-331-5284000 : Retirement / Supplement Savings Fees	0	546	-546	-100	399	396	590	458
602-3311-331-5291300 : Misc Benefits / Other	4,032	7,210	-3,178	-79	4,161	4,345	5,466	5,366
602-3311-331-5310100 : Supplies / General Supplies	371,000	368,500	2,500	0	188,019	432,459	296,296	293,299

Segments/Accounts			Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
	Type	Narrative		Amount						
	RECURRING	General office supplies for office and field work.		6,000						
	RECURRING	Gloves,small tools,hand tools,drills,saws etc.		6,000						
	RECURRING	System repair component- Hydrants valves, Main valves, service repairs, Meter vaults.		85,000						
	RECURRING	Replacement of stopped meters and transponders approximately 1000 units @ \$250 ea.		250,000						
	RECURRING	Traffic cones signs and barricades.		2,000						
	RECURRING	Miscellaneous stone & Coal mix		22,000						
				371,000						
602-3311-331-5310300		: Supplies / Clothing/Uniforms	5,550	4,300	1,250	22	5,126	7,350	7,866	3,044
	Type	Narrative		Amount						
	RECURRING	Uniform allowance for 13 employees.		4,550						
	ONE-TIME	Uniforms - New Employee		1,000						
				5,550						
602-3311-331-5310600		: Supplies / Motor Vehicles	10,250	9,350	900	8	3,848	4,557	5,832	7,534
	Type	Narrative		Amount						
	RECURRING	General motor vehicles supplies		10,250						
				10,250						
602-3311-331-5330100		: Energy / Fuel & Oil	55,000	55,000	0	0	34,286	39,080	42,364	48,277
602-3311-331-5330200		: Energy / Electricity	288,000	100,000	188,000	65	239,934	213,162	97,692	101,459
602-3311-331-5340000		: Chemicals	300	300	0	0	0	0	0	0
	Type	Narrative		Amount						
	RECURRING	Hypochlorite to disinfect new mains and boost chlorine and water tanks		300						
				300						
602-3311-331-5390000		: Water Services / Items Purchased - Resale	150,000	150,000	0	0	316,544	439,530	450,548	443,698
	Type	Narrative		Amount						
	RECURRING	New Homes Water Meters cost.		150,000						
				150,000						
602-3311-331-5410000		: Water Services / Professional Services	52,600	51,600	1,000	1	65,912	91,179	50,265	55,169
	Type	Narrative		Amount						
	RECURRING	Training for re-certification of state required licenses.		3,000						
	RECURRING	Crane inspection		1,500						
	RECURRING	DOT physicals and drug testing.		2,000						
	RECURRING	Leak detection yearly.		40,000						
	RECURRING	Emissions testing.		100						
	RECURRING	Credit Card Processing Fees		6,000						
				52,600						
602-3311-331-5510100		: Cleaning Services / Disposal Fees	200	200	0	0	0	0	0	0

Segments/Accounts			Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
	Type	Narrative		Amount						
	RECURRING	Landfill disposal fees		200 200						
602-3311-331-5520100	:	Repair and Maint. Service / General Repair/Maint.	603,600	601,800	1,800	0	476,786	473,188	367,436	278,235
	Type	Narrative		Amount						
	RECURRING	Street restoration due to leaks and repairs.		80,000						
	RECURRING	Concrete repair due to leaks and repairs		13,200						
	RECURRING	Confined space monitors repairs		1,400						
	RECURRING	Miscellaneous repairs of equipment pumps saws ,tampers etc.		9,000						
	RECURRING	Replacement of valve bolts in the water system.		500,000						
				603,600						
602-3311-331-5520101	:	Motor Vehicle Repairs and Maint. Service	11,250	11,250	0	0	6,383	11,806	4,717	8,410
	Type	Narrative		Amount						
	RECURRING	Vehicle repairs and equipment.		11,250 11,250						
602-3311-331-5520200	:	Repair and Maint. Service / Maintenance Contracts	98,735	53,735	45,000	45	52,561	24,806	11,659	17,092
	Type	Narrative		Amount						
	RECURRING	Harco cathodic protection on 4 water tanks.		2,500						
	RECURRING	Copier machine, fax, water and sewer.		1,235						
	RECURRING	Connect meter reading software update and service agreement		25,000						
	RECURRING	Cartegraph Services Domain		40,000						
	ONE-TIME	7 tank evaluations		30,000						
				98,735						
602-3311-331-5540100	:	Rentals / Land and Buildings	200	200	0	0	178	174	169	0
	Type	Narrative		Amount						
	RECURRING	CSX crossing Hamilton Avenue and South Street		200 200						
602-3311-331-5540200	:	Rentals / Equipment and Vehicles	5,000	5,000	0	0	0	0	0	163
	Type	Narrative		Amount						
	RECURRING	Miscellaneous equipment rentals for trucks, cranes and other equipment due to emergency situations or down equipment.		5,000						
				5,000						
602-3311-331-5560100	:	Water/Sewer Service	700	700	0	0	28	0	0	0
602-3311-331-5562100	:	Solid Waste Benefit Charg	129	129	0	0	42	42	42	42
602-3311-331-5570000	:	Water Services / Licenses/Permits	4,350	4,350	0	0	3,560	5,805	1,062	8,610
	Type	Narrative		Amount						
	RECURRING	Renew state licenses 12 people in \$50 ea. WWOA licensing for superintendent \$250.		850						

Segments/Accounts			Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
	RECURRING	Banger paid for each meter services licenses each fiscal year MAY 2025-MAY 2026		3,500						
				4,350						
602-3311-331-5590000	:	Water Services / Taxes	52,633	52,633	0	0	52,005	51,875	49,600	48,239
	Type	Narrative		Amount						
	RECURRING	02-244268 - Butterfly Lane Water Tower		25,857						
	RECURRING	02-589825 - South Carroll Street		13,103						
	RECURRING	02-590432 - 507 Vernon Avenue		7,963						
	RECURRING	13-589864 - Linganore Road Cell Tower Site		5,710						
				52,633						
602-3311-331-5610100	:	Communications / Telephone	48,000	28,000	20,000	41	25,652	30,937	51,688	42,996
	Type	Narrative		Amount						
	RECURRING	Water Department telephones/autodialers for alarms.		25,000						
	RECURRING	Cell phones		2,000						
	RECURRING	Data air card for field use of laptop computer and tablets		1,000						
	RECURRING	Miss Utility		20,000						
				48,000						
602-3311-331-5610200	:	Communications / Postage	2,000	2,000	0	0	32	17	25	14
	Type	Narrative		Amount						
	RECURRING	Miscellaneous postage for sending water meter replacement letters.		1,000						
	RECURRING	Leak detection notices and other miscellaneous correspondence.		1,000						
				2,000						
602-3311-331-5621100	:	Travel / Dues/Registration Fees	4,200	4,200	0	0	2,635	3,049	2,571	4,612
	Type	Narrative		Amount						
	RECURRING	AWWA AND WWOA Dues		1,000						
	RECURRING	Maryland rural water Association dues for citywide.		1,000						
	RECURRING	State classes required for license renewal for 12 employees		1,200						
	RECURRING	Miscellaneous classes for license renewals and CEU .		1,000						
				4,200						
602-3311-331-5622100	:	Travel / Lodging	800	800	0	0	0	0	0	0
	Type	Narrative		Amount						
	RECURRING	Lodging for classes/seminars if classes required an overnight stay		800						
				800						
602-3311-331-5623100	:	Travel / Meals/Food	1,000	1,000	0	0	0	0	0	0
	Type	Narrative		Amount						
	RECURRING	Food for seminars or conferences.		1,000						
				1,000						
602-3311-331-5630000	:	Water Services / Advertising	1,600	1,600	0	0	0	0	0	0
	Type	Narrative		Amount						
	RECURRING	Public notification of Hydrant flushing, water loss reduction, watering ban during drought conditions and emergency		1,600						

Segments/Accounts		Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
notifications.			1,600						
602-3311-331-5650000 : Water Services / Insurance		86,404	115,053	-28,649	-34	120,206	115,086	104,898	96,197
602-3311-331-5740100 : Machinery & Equipment / Vehicles		140,000	140,000	0	0	128,014	224,204	0	100,597
Type	Narrative		Amount						
ONE-TIME	Vehicle replacement (#626)		68,000						
ONE-TIME	Vehicle replacement (#623)		72,000						
			140,000						
602-3311-331-5740200 : Machinery & Equipment / Machinery		0	0	0	0	0	0	8,195	0
602-3311-331-5749000 : Machinery & Equipment / Contra-expense		0	0	0	0	0	-224,204	-8,195	-100,597
602-3311-331-5781100 : Depreciation / Buildings		0	0	0	0	0	0	5,049	17,913
602-3311-331-5783100 : Depreciation / Improvements - Non-Bldgs.		0	0	0	0	0	2,258,510	2,208,903	1,957,425
602-3311-331-5785100 : Depreciation / Equipment		0	0	0	0	0	122,212	90,183	101,892
602-3311-331-5786100 : Depreciation/SBITA GASB96 Depr		0	0	0	0	0	44,055	0	0
602-3311-331-5790100 : Fixed Asset Disposal / Loss on Cap. Asset Disp.		0	0	0	0	0	0	15,686	0
SubTotal : 3311 : Water Services		5,365,499	4,665,301	700,198	13	4,564,865	5,666,227	5,135,400	5,283,286
SubTotal : 602 : Water & Sewer Fund		5,365,499	4,665,301	700,198	13	4,564,865	5,666,227	5,135,400	5,283,286
SubTotal : EXPENSE		5,365,499	4,665,301	700,198	13	4,564,865	5,666,227	5,135,400	5,283,286
Grand Total		-20,111,175	-19,516,296	-594,879	2	-14,623,601	-20,631,055	-17,438,521	-15,956,833

The City of Frederick
Working Budget Report
2027, Working, Details, FY 2027 Mayor's Budget Adopted
From Account: To Account:
Run Date: 06/18/2026 User: tbaugher
Report by: Fund, Dept/Div

Segments/Accounts	Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
REVENUE								
602 : Water & Sewer Fund								
3321 : Water Quality								
602-3321-332-3930001 : Sale of Gen. Cap. Assets	0	0	0	0	0	2,880	0	0
SubTotal : 3321 : Water Quality	0	0	0	0	0	-2,880	0	0
SubTotal : 602 : Water & Sewer Fund	0	0	0	0	0	-2,880	0	0
SubTotal : REVENUE	0	0	0	0	0	-2,880	0	0
EXPENSE								
602 : Water & Sewer Fund								
3321 : Water Quality								
602-3321-332-5121100 : Salaries - Full Time / Productive Time	370,357	334,272	36,085	9	269,369	254,829	204,689	194,032
602-3321-332-5121200 : Salaries - Full Time / Vacation	0	0	0	0	18,064	12,776	20,360	15,824
602-3321-332-5121300 : Salaries - Full Time / Sick	0	0	0	0	11,469	5,918	1,654	7,360
602-3321-332-5121400 : Salaries - Full Time / Holiday	0	0	0	0	15,089	14,999	11,859	11,466
602-3321-332-5121500 : Salaries - Full Time / Other Leave	0	0	0	0	4,056	11,272	3,220	3,120
602-3321-332-5141200 : Standby	0	0	0	0	441	137	0	0
602-3321-332-5141300 : Overtime / Premium Overtime	6,100	6,100	0	0	6,467	15,004	13,671	7,931
602-3321-332-5210000 : Water Services / Workmen's Compensation	22,171	21,113	1,058	4	23,805	21,293	16,923	16,123
602-3321-332-5221100 : FICA / Social Security	23,341	21,104	2,237	9	19,592	19,013	15,405	14,304
602-3321-332-5221200 : FICA / Medicare	5,458	4,935	523	9	4,582	4,446	3,603	3,345
602-3321-332-5264100 : Health Insurance / Retirees >= 65	3,108	1,600	1,508	48	2,316	1,104	0	0
602-3321-332-5266100 : Health Insurance / CIGNA	63,874	55,408	8,466	13	58,312	52,272	45,079	27,707
602-3321-332-5266200 : CIGNA - Retirees	13,029	12,528	501	3	14,094	17,945	6,580	0
602-3321-332-5266300 : Health Insurance / OPEB Payment	7,761	7,761	0	0	7,761	7,761	7,761	7,761
602-3321-332-5266400 : Health Insurance / OPEB Unfunded	0	0	0	0	0	-71,167	-143,532	-20,788

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602-3321-332-5266500 : OPEB Retirement Health Savings Plan		10,000	5,325	4,675	46	10,000	8,750	5,000	5,000
602-3321-332-5267200 : Health Insurance / Aetna Dental -Emp		2,852	1,571	1,281	44	2,355	1,184	1,183	0
602-3321-332-5267900 : Vision - Emp		549	637	-88	-17	533	507	372	0
602-3321-332-5268100 : Health Insurance / Disability		1,010	1,012	-2	-1	941	899	687	631
602-3321-332-5269100 : Health Insurance / Life		1,529	1,529	0	0	1,737	1,736	1,513	1,207
602-3321-332-5282500 : Retirement / 25 Year Plan		44,472	35,800	8,672	19	35,800	52,989	44,829	34,079
602-3321-332-5283000 : Retirement / 30 Year Plan		11,038	5,006	6,032	54	5,006	-27,388	-2,624	3,535
602-3321-332-5284000 : Retirement / Supplement Savings Fees		0	2,862	-2,862	-100	2,091	2,079	2,597	1,845
602-3321-332-5291100 : Misc Benefits / Tuition		0	0	0	0	5,000	0	4,160	0
602-3321-332-5291300 : Misc Benefits / Other		0	0	0	0	147	154	61	0
602-3321-332-5310100 : Supplies / General Supplies		26,000	32,700	-6,700	-26	27,238	44,191	50,231	52,001
Type		Narrative		Amount					
RECURRING		Lab hardware, small equipment and related testing items.		13,000					
RECURRING		Office and cleaning supplies for W.Q. work areas		2,000					
RECURRING		In-house equipment repair and maintenance parts.		3,000					
ONE-TIME		TNT Nitrate test tubes		8,000					
				26,000					
602-3321-332-5310300 : Supplies / Clothing/Uniforms		500	1,600	-1,100	-220	1,111	1,632	332	0
602-3321-332-5310600 : Supplies / Motor Vehicles		500	500	0	0	7	18	35	190
602-3321-332-5330100 : Energy / Fuel & Oil		1,200	1,650	-450	-38	631	736	1,058	1,268
602-3321-332-5340000 : Chemicals		40,000	35,000	5,000	12	40,227	38,565	24,274	0
Type		Narrative		Amount					
RECURRING		Laboratory Test Chemicals, Reagents, and Micro QC Preparations		40,000					
				40,000					
602-3321-332-5410000 : Water Services / Professional Services		69,300	77,500	-8,200	-12	27,142	40,250	43,072	31,011
Type		Narrative		Amount					
RECURRING		Chlorine Byproducts Testing - EPA Mandate, Drinking Water - Quarterly Compliance		6,500					
RECURRING		Synthetic Organic Chemical Testing -EPA Mandate, Drinking Water -Annual Compliance		2,000					
RECURRING		Total Organic Carbon - EPA Mandate, Drinking Water - Monthly Compliance		2,200					
RECURRING		Inorganic Chemical Testing - EPA Mandate, Drinking Water - Annual Compliance		2,000					
RECURRING		Biomonitoring/Toxicity Screening - EPA Mandate, Wastewater Discharge Permit - Annual Compliance Testing (annually for 4		20,000					

Segments/Accounts			Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
	RECURRING	years after permit finalized) PFAS- Drinking Water - Quarterly - baseline data for EPA Compliance in 2027		10,400						
	RECURRING	Contingency for Unexpected Contract Testing Needs (DW & WW)		8,000						
	RECURRING	Lead and Copper Testing for Schools/daycare facilities		2,000						
	RECURRING	PFAS testing Biosolids		5,000						
	RECURRING	Compliance PFAS testing on Golf Course Irrigation Sample		3,000						
	ONE-TIME	City-wide Lead and Copper triennial testing in June 2027		3,200						
	RECURRING	Compliance PFAS testing on wastewater samples		5,000						
				69,300						
602-3321-332-5510200	:	Cleaning Services / Custodial Services	6,600	3,300	3,300	50	2,062	2,474	2,406	2,341
602-3321-332-5520100	:	Repair and Maint. Service / General Repair/Maint.	4,000	10,000	-6,000	-150	3,190	2,689	1,648	5,648
602-3321-332-5520101	:	Motor Vehicle Repairs and Maint. Service	1,500	1,500	0	0	0	925	36	0
602-3321-332-5520200	:	Repair and Maint. Service / Maintenance Contracts	21,500	17,200	4,300	20	8,546	1,037	5,247	3,646
	Type	Narrative		Amount						
	RECURRING	Millipore Service Contract - Annual		8,500						
	RECURRING	Vapodest Service Contract - Annual		4,000						
	RECURRING	Autoclave Service Contract - Annual		4,000						
	RECURRING	Scale Calibration - Annual		2,000						
	RECURRING	Fume Hood Recertification - Annual		2,000						
	RECURRING	Dishwasher Annual Service Contract		1,000						
				21,500						
602-3321-332-5570000	:	Water Services / Licenses/Permits	500	500	0	0	200	343	383	100
	Type	Narrative		Amount						
	RECURRING	Environmental Health Specialist License Renewals x2 employees.		400						
	RECURRING	City Vehicle #621 Tag Renewal - Annual		100						
				500						
602-3321-332-5610100	:	Communications / Telephone	3,000	2,500	500	16	2,450	2,779	1,751	1,530
602-3321-332-5610200	:	Communications / Postage	5,000	500	4,500	90	2,112	456	377	141
602-3321-332-5621100	:	Travel / Dues/Registration Fees	2,050	2,050	0	0	4,021	1,742	843	582
	Type	Narrative		Amount						
	RECURRING	Annual AWWA Membership (1) - W.Q. Dept. Head.		500						
	RECURRING	Allowance for Regulatory & other Training Class registrations.		1,550						
				2,050						
602-3321-332-5630000	:	Water Services / Advertising	1,200	1,200	0	0	849	455	476	456
	Type	Narrative		Amount						
	RECURRING	Annual CCR Availability Ads - EPA Mandate		600						
	RECURRING	Contingency for Public Notices - DW and WW (MDE Mandate) Periodic		600						

Segments/Accounts	Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
		1,200						
602-3321-332-5650000 : Water Services / Insurance	2,897	3,142	-245	-9	3,819	3,712	3,228	2,864
602-3321-332-5740100 : Machinery & Equipment / Vehicles	0	0	0	0	0	42,473	0	0
602-3321-332-5740200 : Machinery & Equipment / Machinery	0	0	0	0	0	0	13,733	0
602-3321-332-5749000 : Machinery & Equipment / Contra-expense	0	0	0	0	0	-42,473	-13,733	0
602-3321-332-5785100 : Depreciation / Equipment	0	0	0	0	0	7,737	1,670	1,441
SubTotal : 3321 : Water Quality	772,396	709,405	62,991	8	642,632	558,253	402,117	437,701
SubTotal : 602 : Water & Sewer Fund	772,396	709,405	62,991	8	642,632	558,253	402,117	437,701
SubTotal : EXPENSE	772,396	709,405	62,991	8	642,632	558,253	402,117	437,701
 Grand Total	 772,396	 709,405	 62,991	 8	 642,632	 555,373	 402,117	 437,701

The City of Frederick
Working Budget Report
2027, Working, Details, FY 2027 Mayor's Budget Adopted
From Account: To Account:
Run Date: 06/18/2026 User: tbaugher
Report by: Fund, Dept/Div

Segments/Accounts	Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
REVENUE								
602 : Water & Sewer Fund								
3331 : Water Treatment								
602-3331-333-3690001 : Miscellaneous / Other Misc. Receipts	7,000	7,000	0	0	13,715	1,717	18,487	11,504
602-3331-333-3690002 : Discounts Earned	0	0	0	0	9	97	0	64
602-3331-333-3930001 : Capital Asset Disposition / Sale of Gen. Cap. Asse	0	0	0	0	1,890	0	0	5,940
SubTotal : 3331 : Water Treatment	-7,000	-7,000	0	0	-15,614	-1,814	-18,487	-17,508
SubTotal : 602 : Water & Sewer Fund	-7,000	-7,000	0	0	-15,614	-1,814	-18,487	-17,508
SubTotal : REVENUE	-7,000	-7,000	0	0	-15,614	-1,814	-18,487	-17,508
EXPENSE								
602 : Water & Sewer Fund								
3331 : Water Treatment								
602-3331-333-5121100 : Salaries - Full Time / Productive Time	1,676,858	1,670,952	5,906	0	1,240,551	1,229,529	1,173,410	1,101,249
602-3331-333-5121200 : Salaries - Full Time / Vacation	0	0	0	0	78,757	91,970	98,586	99,201
602-3331-333-5121300 : Salaries - Full Time / Sick	0	0	0	0	27,803	34,386	57,192	36,738
602-3331-333-5121400 : Salaries - Full Time / Holiday	0	0	0	0	67,148	68,771	71,378	64,669
602-3331-333-5121500 : Salaries - Full Time / Other Leave	0	0	0	0	16,518	30,227	22,086	17,475
602-3331-333-5141200 : Standby	21,800	21,800	0	0	18,833	20,404	11,078	12,642
602-3331-333-5141300 : Overtime / Premium Overtime	68,900	68,900	0	0	103,290	107,837	111,390	87,292
602-3331-333-5210000 : Water Services / Workmen's Compensation	92,171	87,781	4,390	4	98,963	88,442	74,357	70,843
602-3331-333-5221100 : FICA / Social Security	109,591	109,224	367	0	93,949	94,821	92,025	83,216
602-3331-333-5221200 : FICA / Medicare	25,631	25,545	86	0	21,972	22,176	21,522	19,462
602-3331-333-5264100 : Health Insurance / Retirees >= 65	43,512	25,603	17,909	41	33,196	21,707	19,264	38,722
602-3331-333-5266100 : Health Insurance / CIGNA	402,821	316,691	86,130	21	317,222	293,332	270,101	219,886

Segments/Accounts			Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
602-3331-333-5266200 : Health Insurance / CIGNA - Retirees			172,064	134,755	37,309	21	164,921	142,271	113,957	84,530
602-3331-333-5266300 : Health Insurance / OPEB Payment			110,749	110,749	0	0	110,749	110,749	110,749	110,749
602-3331-333-5266400 : Health Insurance / OPEB Unfunded			0	0	0	0	0	-1,212,423	-1,278,186	-750,728
602-3331-333-5266500 : OPEB Retirement Health Savings Plan			52,500	40,825	11,675	22	115,148	-15,148	41,508	36,784
602-3331-333-5267200 : Health Insurance / Aetna Dental -Emp			9,942	9,456	486	4	10,357	8,591	9,276	-20
602-3331-333-5267900 : Vision - Emp			2,421	3,757	-1,336	-56	2,634	2,829	2,729	-3
602-3331-333-5268100 : Health Insurance / Disability			5,010	4,381	629	12	4,115	4,273	4,513	3,612
602-3331-333-5269100 : Health Insurance / Life			4,616	4,616	0	0	4,123	4,252	4,401	2,279
602-3331-333-5282500 : Retirement / 25 Year Plan			246,453	272,626	-26,173	-11	272,626	290,755	250,586	255,431
602-3331-333-5283000 : Retirement / 30 Year Plan			54,437	62,113	-7,676	-15	62,113	14,627	45,078	46,877
602-3331-333-5291100 : Misc Benefits / Tuition			6,500	6,500	0	0	0	2,034	3,996	4,205
602-3331-333-5291300 : Misc Benefits / Other			200	200	0	0	147	154	177	233
602-3331-333-5310100 : Supplies / General Supplies			261,650	240,000	21,650	8	204,445	314,753	265,291	201,198
Type	Narrative	Amount								
RECURRING	GENERAL OFFICE AND CLEANING SUPPLIES FOR LINGANORE, MONOCACY, FISHING CREEK, L R DINGLE AND BALLENGER CREEK	31,610								
RECURRING	MISCELLANEOUS EXPENDITURES, ELECTRICAL AND PLUMBING SUPPLIES	114,500								
RECURRING	MISCELLANEOUS EXPENDITURES FOR THE FISHING CREEK WATERSHED SUPPLIES (MATERIALS TO REPAIR WATERSHED ROADWAYS AND CULVERTS AND MATERIALS NEEDED PER EMERGENCY ACTION PLAN)	109,000								
RECURRING	LWTP, FC, MWTP Generator Parts	6,540								
		261,650								
602-3331-333-5310300 : Supplies / Clothing/Uniforms			6,877	6,325	552	8	4,506	4,169	5,061	4,428
Type	Narrative	Amount								
RECURRING	CONTRACT UNIFORMS FOR 23 EMPLOYEES AT \$299.00 EACH.	6,877								
		6,877								
602-3331-333-5310600 : Supplies / Motor Vehicles			1,200	1,100	100	8	2,673	1,117	1,016	912
Type	Narrative	Amount								
RECURRING	MAINTENANCE SUPPLIES FOR DEPARTMENTAL VEHICLES.	1,200								
		1,200								
602-3331-333-5330100 : Energy / Fuel & Oil			15,500	15,500	0	0	16,827	20,210	8,150	28,760
602-3331-333-5330200 : Energy / Electricity			561,600	416,000	145,600	25	441,746	326,562	309,687	295,585

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	Type	Narrative		Amount						
	RECURRING	PROJECTED CONTRACT CHARGE FOR FIXED PRICE UNBUNDLED CAPACITY ENERGY CHARGE.		561,600						
				561,600						
602-3331-333-5330400		: Energy / Heating Fuel	7,600	7,000	600	7	5,630	6,383	6,724	10,466
	Type	Narrative		Amount						
	RECURRING	FISHING CREEK OPERATIONS BUILDING.		6,000						
	RECURRING	FISHING CREEK CARETAKER RESIDENT.		1,600						
				7,600						
602-3331-333-5340000		: Water Services / Chemicals	988,779	901,474	87,305	8	585,938	668,810	568,843	580,459
	Type	Narrative		Amount						
	RECURRING	CHEMICAL ESTIMATE IS BASED ON 6.3 MILLION GALLONS PER DAY OF WATER PRODUCTION.		914,015						
	RECURRING	MISC LAB TESTING CHEMICALS FOR ROUTINE MONITORING (FLUORIDE ANALYZERS, PHOSPHATE ANALYZERS, TOC ANALYZERS, CHLORINE AND BUFFER SOLUTIONS).		74,764						
				988,779						
602-3331-333-5390000		: Water Services / Items Purchased - Resale	5,395,326	5,283,615	111,711	2	3,088,964	2,788,291	4,223,134	2,715,447
	Type	Narrative		Amount						
	RECURRING	PURCHASE WATER FROM FREDERICK COUNTY THROUGH THE EAST COUNTY PUMPING STATION AT \$7.78 PER 1,000 GALLONS OF WATER (NOTE: FIGURE BASED ON FREDERICK COUNTY USAGE RATE CHARGE (TIER III PRICING) PER POTOMAC RIVER WATER SUPPLY AGREEMENT) THIS IS FOR 1,500,000 GALLONS FOR 211 DAYS (7 MONTHS) WHILE THE MOUNTAIN WATER SUPPLY IS SHUT DOWN FOR CONSTRUCTION/UPGRADE		2,490,855						
	RECURRING	READY TO SERVE FEE (PER POTOMAC RIVER WATER SUPPLY AGREEMENT).		2,904,471						
				5,395,326						
602-3331-333-5410000		: Water Services / Professional Services	207,091	198,680	8,411	4	173,998	205,627	151,015	95,675
	Type	Narrative		Amount						
	RECURRING	SCBA FIT TESTING, PHYSICAL AND RANDOM DRUG AND ALCOHOL TESTING		5,990						
	RECURRING	ELECTRICAL TESTING AND MAINTENANCE FOR LINGANORE, MONOCACY, L R DINGLE AND FISHING CREEK		38,400						
	RECURRING	MAINTENANCE AND OPERATION OF THE MONOCACY RIVER USGS GAUGING STATION AT MONOCACY BOULEVARD.		20,710						
	RECURRING	BACK FLOW PREVENTION DEVICE INSPECTION/TESTING.		4,360						
	RECURRING	MONTHLY PEST SERVICES FOR FISHING CREEK, MONOCACY AND LINGANORE		1,400						
	RECURRING	Vibration Analysis Services for 15 Pumps and 2 Air Compressors at Linganore and Monocacy Plants.		8,175						
	RECURRING	Meter Calibration cost share per PRWSA		5,450						

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	RECURRING	Removal of hauling and disposal of silt/residuals - Linganore Plant		110,000						
	RECURRING	Metropolitan Washington Council of Governments - Water Sector Supply Management Work Program Services		2,700						
	RECURRING	COMCAST COMMUNICATION FOR SCADA		7,248						
	RECURRING	Annual fall protection inspection		1,090						
	RECURRING	Fishing Creek annual High Hazard Dam Inspection required my MDE		1,568						
				207,091						
602-3331-333-5510100		: Cleaning Services / Disposal Fees	100	100	0	0	0	0	0	0
602-3331-333-5510300		: Lawn Care	32,700	30,000	2,700	8	24,869	16,700	12,800	8,334
	Type	Narrative		Amount						
	RECURRING	LAWN CARE SERVICES FOR MONOCACY, LINGANORE AND L.R.DINGLE.		32,700						
				32,700						
602-3331-333-5520100		: Repair and Maint. Service / General Repair/Maint.	295,247	343,565	-48,318	-17	285,921	332,871	340,886	210,908
	Type	Narrative		Amount						
	RECURRING	FREDERICK CITY WATERSHED MAINTENANCE AND UPKEEP EXPENSES TO MARYLAND DNR FOREST SERVICE.		172,922						
	RECURRING	LAKE LINGANORE MAINTENANCE AND UPKEEP		16,300						
	RECURRING	MISCELLANEOUS EXPENDITURES FOR UNEXPECTED REPAIRS		54,500						
	RECURRING	Filter, flush, and treat fuel tanks at Monocacy, Linganore and Ballenger Creek.		3,815						
	RECURRING	Maintenance and Operation of Linganore Creek USGS gauging station		20,710						
	RECURRING	Maintenance and operation of the of Fishing Creek USGS gauging station		27,000						
				295,247						
602-3331-333-5520101		: Motor Vehicle Repairs and Maint. Service	4,895	0	4,895	100	2,439	81	1,615	726
	Type	Narrative		Amount						
	ONE-TIME	Roof replacement on Fishing Creek equipment garage, to protect structure and equipment stored inside building		4,895						
				4,895						
602-3331-333-5520200		: Repair and Maint. Service / Maintenance Contracts	197,725	137,294	60,431	30	84,030	94,626	80,345	58,150
	Type	Narrative		Amount						
	RECURRING	18 CHEMICAL SCALE CALIBRATIONS FOR LINGANORE, MONOCACY, FISHING CREEK AND L R DINGLE.		1,800						
	RECURRING	LINGANORE ELEVATOR SERVICE AGREEMENT.		2,289						
	RECURRING	4 HOIST INSPECTIONS AT LINGANORE AND MONOCACY.		3,270						
	RECURRING	SECURITY ALARM CHECK FOR LINGANORE.		872						
	RECURRING	2 AED ANNUAL CHECK AT LINGANORE AND MONOCACY.		926						
	RECURRING	25 ANNUAL FIRE EXTINGUISHER INSPECTIONS AT		1,417						

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	RECURRING	LINGANORE, MONOCACY, FISHING CREEK, L R DINGLE, BALLENGER CREEK		18,530						
	RECURRING	4 CHLORINE FEED SYSTEMS MAINTENANCE AT LINGANORE, MONOCACY, FISHING CREEK AND L R DINGLE.		10,355						
	RECURRING	MAINTENANCE CONTRACT FOR 3 PHOSPHATE ANALYZER AT LINGANORE, MONOCACY AND L R DINGLE		10,702						
	RECURRING	MAINTENANCE CONTRACT FOR 3 FLUORIDE ANALYZER AT LINGANORE, MONOCACY AND L R DINGLE		4,300						
	RECURRING	11 PRIVATE WATER TREATMENT UNITS - ANNUAL MAINTENANCE FOR MOUNTAIN WATER SUPPLY CUSTOMERS.		299						
	RECURRING	ANNUAL ELEVATOR RE-CALL/SHUNT-TRIP & SMOKE TEST (PER NFPA GUIDELINES)		817						
	RECURRING	10 ANNUAL FLOW TESTING OF SCBA REGULATORS		19,620						
	RECURRING	MAINTENANCE CONTRACT FOR 2 TOC ANALYZERS AT LINGANORE AND MONOCACY.		16,350						
	RECURRING	LWTP & MWTP - Traveling Screen Annual Inspection Service		59,950						
	RECURRING	Monthly service charges for fiber connectivity for the SCADA System		10,000						
	ONE-TIME	Concrete repair to the Fishing Creek spillway per MDE and third party inspections to stop undermining the structure		7,143						
	RECURRING	Maintenance Contract for two(2) AF7000 Streaming Current Analyzers at Linganore and Monocacy		28,365						
	ONE-TIME	Drill Fishing Creek Dam Well deeper for customers to have consistent water supply when the reservoir is off line		720						
	RECURRING	Maintenance Contract for Garage door inspections at Monocacy, semiannual		197,725						
602-3331-333-5540100		: Rentals / Land and Buildings	0	0	0	0	0	0	5,124	1,010
602-3331-333-5540200		: Rentals / Equipment and Vehicles	2,452	2,250	202	8	0	450	0	17
	Type	Narrative		Amount						
	RECURRING	2 WELDING LEASED TANKS		272						
	RECURRING	MISCELLANEOUS UNEXPECTED		2,180						
				2,452						
602-3331-333-5562100		: Water/Sewer Service / Solid Waste Benefit Charg	1,148	1,148	0	0	1,042	1,042	1,125	1,125
602-3331-333-5570000		: Water Services / Licenses/Permits	843	815	28	3	275	662	653	955
	Type	Narrative		Amount						
	RECURRING	10 REQUIRED WATER LICENSE RENEWALS (MDE STATE REQUIREMENT)		500						
	RECURRING	ADOBE ANNUAL RENEWAL FOR SUPERINTENDENT		343						
				843						
602-3331-333-5610100		: Communications / Telephone	17,226	15,144	2,082	12	7,792	7,903	7,925	7,989
	Type	Narrative		Amount						
	RECURRING	T1 COMMUNICATION/TELEPHONE LINES		13,800						
	RECURRING	3 DATA CELL PHONES		1,896						

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	RECURRING	COMCAST BROADBAND COMMUNICATION SERVICE FROM FISHING CREEK TO THE MONOCACY PLANT		1,033						
	RECURRING	ATT DATA SERVICE FOR FISHING CREEK WATERSHED CAMERA		497						
				17,226						
602-3331-333-5610200	: Communications / Postage		781	700	81	10	85	1,047	81	91
	Type	Narrative		Amount						
	RECURRING	MAILING OF REPORTS TO MDE (12 MONTHLY OPERATING, 2 SEMI-ANNUAL WITHDRAWAL REPORTS AND 1 ANNUAL POLYMER CERTIFICATION LETTER).		109						
	RECURRING	SHIPPING OF PARTS AND EQUIPMENT FOR REPAIRS		672						
				781						
602-3331-333-5620100	: Travel / Transportation		100	100	0	0	33	33	0	0
602-3331-333-5621100	: Travel / Dues/Registration Fees		20,042	17,480	2,562	12	7,295	23,217	3,364	5,277
	Type	Narrative		Amount						
	RECURRING	TRAINING TO MAINTAIN 23 STATE CERTIFIED CLASS IV OPERATOR LICENSES		4,000						
	RECURRING	AWWA, WWOA AND MWRA MEMBERSHIP DUES FOR SUPERINTENDENT		218						
	RECURRING	ANNUAL SHORT COURSE FOR TWO OPERATOR TRAINEES		1,199						
	RECURRING	LEADERSHIP TRAINING FOR SUPERINTENDENT AND ASSIST SUPERINTENDENT		1,090						
	RECURRING	EPA/MOSHA required training (CPR, AED, Respirator, Chlorine Safety) (\$500 X 23)		12,535						
	RECURRING	MDE High Hazard Dam yearly registration		1,000						
				20,042						
602-3331-333-5623100	: Travel / Meals/Food		135	125	10	7	0	0	0	0
	Type	Narrative		Amount						
	RECURRING	MEALS FOR OUT OF TOWN CLASSES/TRAINING		135						
				135						
602-3331-333-5630000	: Water Services / Advertising		1,000	1,000	0	0	0	0	0	0
602-3331-333-5650000	: Water Services / Insurance		120,428	110,931	9,497	7	122,614	122,604	108,448	94,773
602-3331-333-5740100	: Machinery & Equipment / Vehicles		0	59,900	-59,900	-100	43,310	0	0	0
602-3331-333-5740200	: Machinery & Equipment / Machinery		690,330	548,500	141,830	20	25,024	82,226	0	0
	Type	Narrative		Amount						
	ONE-TIME	Replacement of four(4) benchtop turbidimeters		23,756						
	ONE-TIME	Replacement of Filter Media for the five(5) filters at L.R.Dingle		550,000						
	ONE-TIME	Replacement of one(1) vertical lineshaft turbine raw water pump at the Linganore Water Plant		85,000						
	ONE-TIME	two(2) spare TU5300sc Turbidimeter in-line analyzers		10,169						
	ONE-TIME	Replacement of eight(8) chlorine storage trunnions, stainless axels and steel rollers for 1 ton containers at Linganore		7,600						
	ONE-TIME	Replace three(3) wall heaters, two(2) at Linganore, one(1) at		12,000						

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ONE-TIME	L.R.Dingle In-line PH meter for Monocacy flume sample to aid in chemical dosing		1,805						
			690,330						
602-3331-333-5749000	: Machinery & Equipment / Contra-expense	0	0	0	0	0	-82,226	0	0
602-3331-333-5781100	: Depreciation / Buildings	0	0	0	0	0	111,670	111,670	111,851
602-3331-333-5783100	: Depreciation / Improvements - Non-Bldgs.	0	0	0	0	0	2,031,688	2,031,687	2,102,800
602-3331-333-5785100	: Depreciation / Equipment	0	0	0	0	0	50,439	46,377	52,577
SubTotal : 3331 : Water Treatment		11,936,951	11,315,220	621,731	5	7,994,591	8,587,521	9,622,194	8,234,857
SubTotal : 602 : Water & Sewer Fund		11,936,951	11,315,220	621,731	5	7,994,591	8,587,521	9,622,194	8,234,857
SubTotal : EXPENSE		11,936,951	11,315,220	621,731	5	7,994,591	8,587,521	9,622,194	8,234,857
Grand Total		11,929,951	11,308,220	621,731	5	7,978,977	8,585,707	9,603,707	8,217,349

The City of Frederick
Working Budget Report
2027, Working, Details, FY 2027 Mayor's Budget Adopted
From Account: To Account:
Run Date: 06/18/2026 User: tbaugher
Report by: Fund, Dept/Div

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REVENUE								
602 : Water & Sewer Fund								
3411 : Wastewater Treatment Plt								
602-3411-343-3223401 : Non-business Lic./Permits / Indust. Waste Discharg	67,490	60,875	6,615	9	78,375	91,440	57,105	51,435
Type RECURRING	Narrative		Amount					
RECURRING	SIGNIFICANT INDUSTRIAL USERS PERMIT FEE X 2		8,900					
	HIGH STRENGTH INDUSTRIAL USERS PERMIT FEE X 62		58,590					
			67,490					
602-3411-343-3223402 : Indust. Waste Discharge / FOG - Fats, Oils, Grease	42,750	42,500	250	0	42,500	42,875	34,125	34,020
Type RECURRING	Narrative		Amount					
RECURRING	FOG PERMITS : 342		42,750					
			42,750					
602-3411-343-3223403 : FOG - Reinspection Fee	7,500	4,200	3,300	44	3,900	8,550	4,350	3,300
Type RECURRING	Narrative		Amount					
RECURRING	CITATIONS AND RE-INSPECTIONS		7,500					
			7,500					
602-3411-343-3223404 : Minor Industrial User	10,750	8,875	1,875	17	10,250	10,250	5,460	5,145
Type RECURRING	Narrative		Amount					
RECURRING	MINOR INDUSTRIAL USER X 86		10,750					
			10,750					
602-3411-343-3312100 : Federal Grants - Project	0	0	0	0	0	0	190,000	0
602-3411-343-3313200 : Federal / Public Works / Op Indirect	0	0	0	0	16,686	0	0	0
602-3411-343-3343401 : Other State Grant - Wastewater Treatment	0	0	0	0	351,232	0	0	0
602-3411-343-3434103 : Public Works / Sewer	16,032,038	15,565,085	466,953	2	11,457,146	14,137,603	13,758,735	12,957,946
602-3411-343-3513401 : Public Works Activities / Indust. Waste Surcharge	140,197	125,000	15,197	10	132,161	212,682	149,006	88,299
Type RECURRING	Narrative		Amount					
RECURRING	SURCHARGE FEES		140,197					
			140,197					

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602-3411-343-3690001 : Miscellaneous / Other Misc. Receipts	500	500	0	0	1,537	3,522	2,603	1,134
602-3411-343-3690002 : Discounts Earned	0	0	0	0	0	10	138	67
602-3411-343-3930002 : Capital Asset Disposition / Insurance Reimbursemen	0	0	0	0	4,192	0	0	0
SubTotal : 3411 : Wastewater Treatment Plt	-16,301,225	-15,807,035	-494,190	3	-12,097,979	-14,506,932	-14,201,522	-13,141,346
SubTotal : 602 : Water & Sewer Fund	-16,301,225	-15,807,035	-494,190	3	-12,097,979	-14,506,932	-14,201,522	-13,141,346
SubTotal : REVENUE	-16,301,225	-15,807,035	-494,190	3	-12,097,979	-14,506,932	-14,201,522	-13,141,346

EXPENSE

602 : Water & Sewer Fund

3411 : Wastewater Treatment Plt

602-3411-343-5121100 : Salaries - Full Time / Productive Time	1,378,455	1,366,014	12,441	0	950,019	1,013,980	927,791	743,687
602-3411-343-5121200 : Salaries - Full Time / Vacation	0	0	0	0	67,233	64,519	57,530	42,615
602-3411-343-5121300 : Salaries - Full Time / Sick	0	0	0	0	41,084	40,278	35,135	26,090
602-3411-343-5121400 : Salaries - Full Time / Holiday	0	0	0	0	54,408	57,451	53,605	42,728
602-3411-343-5121500 : Salaries - Full Time / Other Leave	0	0	0	0	27,545	19,892	15,018	5,912
602-3411-343-5141200 : Standby	20,000	20,000	0	0	5,332	8,465	0	2,330
602-3411-343-5141300 : Overtime / Premium Overtime	75,000	75,000	0	0	114,290	97,690	71,521	84,923
602-3411-343-5210000 : Sanitation Services / Workmen's Compensation	47,312	45,058	2,254	4	50,799	45,404	38,167	36,363
602-3411-343-5221100 : FICA / Social Security	91,354	90,582	772	0	75,284	77,490	69,175	56,240
602-3411-343-5221200 : FICA / Medicare	21,367	21,186	181	0	17,607	18,123	16,178	13,153
602-3411-343-5264100 : Health Insurance / Retirees >= 65	24,864	12,802	12,062	48	18,528	11,568	10,943	23,527
602-3411-343-5266100 : Health Insurance / CIGNA	275,703	319,470	-43,767	-16	254,001	270,385	199,911	129,659
602-3411-343-5266200 : Health Insurance / CIGNA - Retirees	54,534	52,438	2,096	3	54,003	55,322	63,110	54,482
602-3411-343-5266300 : Health Insurance / OPEB Payment	92,123	92,123	0	0	92,123	92,123	92,123	92,123
602-3411-343-5266400 : Health Insurance / OPEB Unfunded	0	0	0	0	0	-936,967	-473,396	-561,377
602-3411-343-5266500 : OPEB Retirement Health Savings Plan	40,000	48,075	-8,075	-21	82,503	205	30,250	32,414
602-3411-343-5267200 : Health Insurance / Aetna Dental -Emp	8,269	11,682	-3,413	-42	9,617	9,214	5,665	-84
602-3411-343-5267900 : Vision - Emp	1,640	3,603	-1,963	-120	2,488	2,690	1,761	-21
602-3411-343-5268100 : Health Insurance / Disability	3,881	3,860	21	0	3,499	3,627	3,390	2,314

Segments/Accounts		Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
602-3411-343-5269100	: Health Insurance / Life	3,004	3,004	0	0	3,367	3,461	3,216	1,373
602-3411-343-5282500	: Retirement / 25 Year Plan	180,718	209,477	-28,759	-16	209,477	100,123	51,002	104,506
602-3411-343-5283000	: Retirement / 30 Year Plan	61,848	30,516	31,332	50	30,516	-13,687	12,593	17,823
602-3411-343-5284000	: Retirement / Supplement Savings Fees	0	794	-794	-100	579	576	674	501
602-3411-343-5291100	: Misc Benefits / Tuition	0	0	0	0	0	0	6,737	504
602-3411-343-5291300	: Misc Benefits / Other	100	100	0	0	147	154	119	407
602-3411-343-5310100	: Supplies / General Supplies	543,748	503,470	40,278	7	677,147	796,233	425,983	422,252
	Type	Narrative		Amount					
	RECURRING	PRIMARY OPERATIONS - ESTIMATED (includes sampler)		61,420					
	RECURRING	PRELIMINARY OPERATIONS - ESTIMATED		41,580					
	RECURRING	BIOLOGICAL OPERATIONS - ESTIMATED		41,580					
	RECURRING	SECONDARY OPERATIONS - ESTIMATED		30,888					
	RECURRING	EFFLUENT OPERATIONS - ESTIMATED		27,324					
	RECURRING	OFFICE SUPPLIES		4,752					
	RECURRING	HOUSEKEEPING		4,158					
	RECURRING	PRETREATMENT SUPPLIES		4,158					
	RECURRING	ADMIN BLDG, OUTSIDE AREAS, SUBSTATIONS, ETC - ESTIMATED		136,620					
	RECURRING	DENITRIFICATION FILTER / UV OPERATIONS - ESTIMATED		95,634					
	RECURRING	BIOSOLIDS OPERATIONS - ESTIMATED		95,634					
				543,748					
602-3411-343-5310300	: Supplies / Clothing/Uniforms	6,000	5,500	500	8	2,590	7,047	7,199	8,305
	Type	Narrative		Amount					
	RECURRING	CONTRACT UNIFORMS and warehouse items		6,000					
				6,000					
602-3411-343-5310600	: Supplies / Motor Vehicles	5,000	5,000	0	0	1,277	5,134	781	384
	Type	Narrative		Amount					
	RECURRING	SHOP SUPPLIES		5,000					
				5,000					
602-3411-343-5330100	: Energy / Fuel & Oil	83,500	79,833	3,667	4	32,886	30,635	49,970	38,590
	Type	Narrative		Amount					
	RECURRING	BACKUP GENERATOR FUEL		57,000					
	RECURRING	EQUIPMENT OIL		17,500					
	RECURRING	VEHICLE AND EQUIPMENT FUEL		9,000					
				83,500					
602-3411-343-5330200	: Energy / Electricity	945,000	530,000	415,000	43	751,435	679,875	506,968	399,933
	Type	Narrative		Amount					
	RECURRING	PLANT ELECTRIC		945,000					
				945,000					

Segments/Accounts		Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
602-3411-343-5330300 : Energy / Natural Gas		12,500	12,500	0	0	56,407	47,218	50,355	35,575
Type	Narrative	Amount							
RECURRING	BUILDING HEAT AND BACK UP DIGESTER BIO-SOLIDS HEAT	12,500							
		12,500							
602-3411-343-5340000 : Sanitation Services / Chemicals		895,200	854,250	40,950	4	449,873	542,069	493,832	395,926
Type	Narrative	Amount							
RECURRING	FERRIC CHLORIDE	315,000							
RECURRING	GBT POLYMER	34,000							
RECURRING	POLYMER PARTS CLEANER	9,500							
RECURRING	ODOR CONTROL FOR GRIT AND SCREENINGS	2,300							
RECURRING	HEAT EXCHANGER ADDITIVE FOR CORROSION CONTROL	2,100							
RECURRING	METHANOL	210,000							
RECURRING	CENTRIFUGE POLYMER	94,000							
RECURRING	DIGESTER DEFOAMER	100,000							
RECURRING	SODIUM HYPOCHLORITE	19,000							
RECURRING	SODIUM HYDROXIDE	19,000							
RECURRING	ENR SECONDARY OPERATIONS POLYMER	84,000							
RECURRING	CHEMSCAN REAGENTS	6,300							
		895,200							
602-3411-343-5410000 : Sanitation Services / Professional Services		235,824	229,080	6,744	2	129,579	149,530	310,364	173,509
Type	Narrative	Amount							
RECURRING	ELECTRICAL TESTING	74,880							
RECURRING	PRETREATMENT LAB TESTING	30,000							
RECURRING	VIBRATION ANALYSIS	11,000							
RECURRING	BACKFLOW PREVENTION SERVICE	4,000							
RECURRING	CORPOHS AND WHITE GLOVE TESTING	1,200							
RECURRING	CO-GEN REMOTE MONITORING SERVICE	1,500							
RECURRING	HOIST INSPECTIONS	9,000							
RECURRING	BIOSOLIDS RESIDUAL MANAGEMENT	92,000							
RECURRING	Annual fall protection inspection - trained inspectors to look over all fall protection equipment.	4,000							
RECURRING	Biosolids Compliance Testing	5,500							
RECURRING	Bi-Annual safety inspection of 11 rollup doors at the Wastewater Treatment Plant (3 manual; 8 with operators)	2,744							
		235,824							
602-3411-343-5510100 : Cleaning Services / Disposal Fees		434,000	412,000	22,000	5	376,545	453,311	375,263	510,335
Type	Narrative	Amount							
RECURRING	SLUDGE DISPOSAL - 7,000 TONS @ ESTIMATED \$49 EACH FOR LAND APPLICATION	405,000							
RECURRING	GRIT REMOVAL	16,000							
RECURRING	SCREENINGS REMOVAL	13,000							
		434,000							
602-3411-343-5510200 : Cleaning Services / Custodial Services		13,725	13,725	0	0	5,186	6,223	6,030	5,930

Segments/Accounts			Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
	Type RECURRING	Narrative Contract cleaning		Amount 13,725 13,725						
602-3411-343-5510300		: Lawn Care	11,000	11,000	0	0	7,301	8,344	8,729	10,125
	Type RECURRING	Narrative CONTRACTED MOWING SERVICE		Amount 11,000 11,000						
602-3411-343-5520100		: Repair and Maint. Service / General Repair/Maint.	292,000	366,530	-74,530	-26	244,218	217,241	395,378	323,796
	Type RECURRING	Narrative MISC ELECTRICAL EQUIPMENT REPAIRS - ESTIMATED		Amount 122,000						
	RECURRING	MISC MECHANICAL EQUIPMENT REPAIRS - ESTIMATED		102,000						
	RECURRING	REPAIRS EVERY YEAR FOR MISC ITEMS SUCH AS WELDING AND ROOF REPAIR		47,000						
	RECURRING	Annual Service for Turbo Blowers		21,000						
				292,000						
602-3411-343-5520101		: Motor Vehicle Repairs and Maint. Service	12,000	12,000	0	0	0	2,860	580	0
	Type RECURRING	Narrative VEHICLE REPAIR		Amount 12,000 12,000						
602-3411-343-5520200		: Repair and Maint. Service / Maintenance Contracts	260,100	252,100	8,000	3	75,728	32,559	32,062	27,326
	Type RECURRING	Narrative PEST CONTROL		Amount 600						
	RECURRING	FIRE EXTINGUISHER SERVICE		1,500						
	RECURRING	UV MAINTENANCE		16,500						
	RECURRING	GENERATOR MAINTENANCE/DIESEL TANK CLEANING		5,500						
	RECURRING	CHEMSCAN MAINTENANCE		8,000						
	RECURRING	Biosolids removal and disposal services for various tank cleaning operations throughout the plant.		173,000						
	RECURRING	Monthly service charge for fiber		55,000						
				260,100						
602-3411-343-5540200		: Rentals / Equipment and Vehicles	6,000	5,500	500	8	0	2,141	3,474	3,900
	Type RECURRING	Narrative MISC CRANE RENTALS		Amount 6,000 6,000						
602-3411-343-5560100		: Water/Sewer Service	950,000	950,000	0	0	917,347	979,200	935,462	848,640
	Type RECURRING	Narrative County sewer ready to serve charge		Amount 950,000 950,000						

Segments/Accounts			Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
602-3411-343-5562100 : Water/Sewer Service / Solid Waste Benefit Charg			559	559	0	0	546	546	546	546
602-3411-343-5570000 : Sanitation Services / Licenses/Permits			7,200	7,040	160	2	5,699	6,753	11,837	5,020
	Type	Narrative		Amount						
	RECURRING	SLUDGE GENERATOR FEE FROM MDE		5,500						
	RECURRING	OPERATOR LICENSE		1,000						
	RECURRING	OPERATOR LICENSE EXAMS		700						
				7,200						
602-3411-343-5610100 : Communications / Telephone			16,500	16,250	250	1	8,907	16,222	42,235	24,502
	Type	Narrative		Amount						
	RECURRING	LAND LINES		4,000						
	RECURRING	T1 NETWORK LINE		7,500						
	RECURRING	CELL PHONES		3,500						
	RECURRING	SCADA LINE		1,500						
				16,500						
602-3411-343-5610200 : Communications / Postage			3,200	3,000	200	6	1,622	3,459	4,393	1,286
	Type	Narrative		Amount						
	RECURRING	POSTAGE		3,200						
				3,200						
602-3411-343-5620100 : Travel / Transportation			5,400	5,000	400	7	769	959	781	418
602-3411-343-5621100 : Travel / Dues/Registration Fees			13,650	12,050	1,600	11	9,055	12,602	9,695	6,032
	Type	Narrative		Amount						
	RECURRING	CLASSES FOR LICENSE RENEWAL CREDITS/Operators Short Course (2 Employees)		11,300						
	RECURRING	WWOA TRAINING/Industrial Pre-treatment Conference		1,400						
	RECURRING	WWOA MEMBERSHIPS		600						
	RECURRING	WEF MEMBERSHIP		350						
				13,650						
602-3411-343-5622100 : Travel / Lodging			500	500	0	0	718	2,024	803	383
	Type	Narrative		Amount						
	RECURRING	Lodging for conference		500						
				500						
602-3411-343-5623100 : Travel / Meals/Food			500	500	0	0	349	524	354	189
	Type	Narrative		Amount						
	RECURRING	Meals		500						
				500						
602-3411-343-5630000 : Sanitation Services / Advertising			1,500	1,500	0	0	2,439	512	0	0
	Type	Narrative		Amount						
	RECURRING	Advertising - Advertising in accordance with local regulations and		1,500						

Segments/Accounts		Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
ordinances.			1,500						
602-3411-343-5650000	: Sanitation Services / Insurance	127,580	106,341	21,239	16	124,880	113,386	100,203	84,985
602-3411-343-5690000	: Miscellaneous	7,000	6,600	400	5	0	1,697	29,777	8,083
602-3411-343-5740100	: Machinery & Equipment / Vehicles	44,416	0	44,416	100	0	0	27,792	0
Type	Narrative		Amount						
ONE-TIME	Vehicle replacement (#741)		44,416						
			44,416						
602-3411-343-5740200	: Machinery & Equipment / Machinery	128,020	5,700	122,320	95	21,020	0	0	0
Type	Narrative		Amount						
ONE-TIME	New Raw Sewage Pump Rotating Assembly		61,540						
ONE-TIME	4 Composite Samplers for Industrial Pretreatment		26,480						
ONE-TIME	Scaffold system by the blower intakes		40,000						
			128,020						
602-3411-343-5749000	: Machinery & Equipment / Contra-expense	0	0	0	0	0	0	-27,792	0
602-3411-343-5781100	: Depreciation / Buildings	0	0	0	0	0	382,063	382,063	382,063
602-3411-343-5783100	: Depreciation / Improvements - Non-Bldgs.	0	0	0	0	0	3,271,260	3,209,067	1,513,530
602-3411-343-5785100	: Depreciation / Equipment	0	0	0	0	0	53,764	76,443	72,474
SubTotal : 3411 : Wastewater Treatment Plt		7,441,794	6,813,312	628,482	8	6,067,972	8,867,477	8,762,845	6,256,229
SubTotal : 602 : Water & Sewer Fund		7,441,794	6,813,312	628,482	8	6,067,972	8,867,477	8,762,845	6,256,229
SubTotal : EXPENSE		7,441,794	6,813,312	628,482	8	6,067,972	8,867,477	8,762,845	6,256,229
Grand Total		-8,859,431	-8,993,723	134,292	-2	-6,030,007	-5,639,455	-5,438,677	-6,885,117

The City of Frederick
Working Budget Report
2027, Working, Details, FY 2027 Mayor's Budget Adopted
From Account: To Account:
Run Date: 06/18/2026 User: tbaugher
Report by: Fund, Dept/Div

Segments/Accounts	Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
REVENUE								
602 : Water & Sewer Fund								
3412 : Sewer Maintenance								
602-3412-344-3400001 : Public Works / Equipmental Rental	0	0	0	0	0	-3,184	2,496	3,219
602-3412-344-3400002 : Public Works / Labor	0	0	0	0	0	-938	1,675	1,662
602-3412-344-3400003 : Public Works / Overhead	0	0	0	0	0	-425	432	512
602-3412-344-3434105 : Public Works / Sewer Connection Charge	10,000	10,000	0	0	3,000	3,500	5,000	14,000
602-3412-344-3690001 : Miscellaneous / Other Misc. Receipts	2,000	2,000	0	0	185	666	37	3,397
602-3412-344-3690002 : Discounts Earned	0	0	0	0	0	0	12	0
602-3412-344-3813401 : Non-Operating Revenues / Donated Infrastructure	0	0	0	0	0	48,235	158,360	413,480
602-3412-344-3930001 : Capital Asset Disposition / Sale of Gen. Cap. Asse	0	0	0	0	0	0	7,360	13,695
SubTotal : 3412 : Sewer Maintenance	-12,000	-12,000	0	0	-3,185	-47,854	-175,372	-449,965
SubTotal : 602 : Water & Sewer Fund	-12,000	-12,000	0	0	-3,185	-47,854	-175,372	-449,965
SubTotal : REVENUE	-12,000	-12,000	0	0	-3,185	-47,854	-175,372	-449,965
EXPENSE								
602 : Water & Sewer Fund								
3412 : Sewer Maintenance								
602-3412-344-5121100 : Salaries - Full Time / Productive Time	606,480	573,805	32,675	5	424,363	390,354	355,715	346,477
602-3412-344-5121200 : Salaries - Full Time / Vacation	0	0	0	0	35,115	33,337	26,192	36,942
602-3412-344-5121300 : Salaries - Full Time / Sick	0	0	0	0	13,541	16,113	30,056	7,048
602-3412-344-5121400 : Salaries - Full Time / Holiday	0	0	0	0	24,845	23,546	22,160	19,450
602-3412-344-5121500 : Salaries - Full Time / Other Leave	0	0	0	0	10,511	14,924	8,802	4,108
602-3412-344-5141200 : Overtime / Standby	14,000	14,000	0	0	15,652	16,066	13,046	13,031
602-3412-344-5141300 : Overtime / Premium Overtime	10,000	10,000	0	0	17,660	15,471	13,650	12,710

Segments/Accounts		Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
602-3412-344-5210000 : Sanitation Services / Workmen's Compensation		29,584	28,173	1,411	4	31,765	28,386	23,865	22,737
602-3412-344-5221100 : FICA / Social Security		39,090	37,064	2,026	5	32,477	30,631	28,101	25,575
602-3412-344-5221200 : FICA / Medicare		9,140	8,669	471	5	7,595	7,164	6,572	5,982
602-3412-344-5264100 : Health Insurance / Retirees >= 65		9,324	5,868	3,456	37	6,177	3,935	3,724	9,140
602-3412-344-5266100 : Health Insurance / CIGNA		140,688	69,209	71,479	50	123,038	92,363	81,172	85,097
602-3412-344-5266200 : Health Insurance / CIGNA - Retirees		28,289	27,201	1,088	3	28,767	29,470	30,684	25,118
602-3412-344-5266300 : Health Insurance / OPEB Payment		20,671	20,671	0	0	20,671	20,671	20,671	20,671
602-3412-344-5266400 : Health Insurance / OPEB Unfunded		0	0	0	0	0	-113,125	-509,113	-167,732
602-3412-344-5266500 : OPEB Retirement Health Savings Plan		8,368	11,035	-2,667	-32	17,797	-224	9,984	7,294
602-3412-344-5267200 : Health Insurance / Aetna Dental -Emp		7,073	4,923	2,150	30	5,659	3,818	2,765	-191
602-3412-344-5267900 : Vision - Emp		994	1,023	-29	-3	1,105	720	688	-10
602-3412-344-5268100 : Health Insurance / Disability		1,052	1,625	-573	-55	1,491	1,472	1,372	1,092
602-3412-344-5269100 : Health Insurance / Life		1,621	1,621	0	0	1,691	1,675	1,571	889
602-3412-344-5282500 : Retirement / 25 Year Plan		106,388	114,893	-8,505	-8	114,893	179,057	113,660	126,776
602-3412-344-5283000 : Retirement / 30 Year Plan		11,749	4,620	7,129	60	4,620	38,837	5,299	6,862
602-3412-344-5291300 : Misc Benefits / Other		200	200	0	0	147	154	177	233
602-3412-344-5310100 : Supplies / General Supplies		66,815	61,815	5,000	7	59,074	154,521	109,858	103,342
Type	Narrative		Amount						
RECURRING	SS System maintenance/repairs supplies		35,815						
RECURRING	Small equipment & tools		17,000						
RECURRING	Jet nozzle for Jet truck to effectively clear blockages in system.		4,000						
RECURRING	Maxie rooter required to clear system of heavy root infestation.		5,000						
RECURRING	Sewer department Outreach.		5,000						
			66,815						
602-3412-344-5310300 : Supplies / Clothing/Uniforms		3,150	2,250	900	28	2,823	3,662	3,758	2,256
Type	Narrative		Amount						
RECURRING	Uniform replacements for 9 employee's @ \$350		3,150						
			3,150						
602-3412-344-5310600 : Supplies / Motor Vehicles		10,000	10,000	0	0	7,587	2,981	8,059	19,590
602-3412-344-5330100 : Energy / Fuel & Oil		25,000	25,000	0	0	23,265	24,235	25,912	30,419
Type	Narrative		Amount						
RECURRING	Amount to cover 6 vehicles and 8 pump stations.		25,000						
			25,000						
602-3412-344-5330200 : Energy / Electricity		21,600	16,000	5,600	25	20,062	17,988	13,722	12,321

Segments/Accounts			Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
	Type	Narrative		Amount						
	RECURRING	Electric for 9 sewer pump stations.		21,600 21,600						
602-3412-344-5330300	:	Energy / Natural Gas	350	350	0	0	560	577	481	337
602-3412-344-5340000	:	Sanitation Services / Chemicals	1,750	1,750	0	0	0	1,653	354	973
	Type	Narrative		Amount						
	RECURRING	Chemicals for in house root treatment.		1,000						
	RECURRING	Tracing dyes.		250						
	RECURRING	Chemicals for weed control in house.		500 1,750						
602-3412-344-5390000	:	Sanitation Services / Items Purchased - Resale	44,760	44,760	0	0	0	0	0	0
	Type	Narrative		Amount						
	RECURRING	New 6" sewer house connections		43,560						
	RECURRING	New 8" connection (tap only)		600						
	RECURRING	8"manhole tap only		600 44,760						
602-3412-344-5410000	:	Sanitation Services / Professional Services	2,333	2,290	43	1	2,824	21,962	20,449	27,828
	Type	Narrative		Amount						
	RECURRING	Testing and physicals for 9 employees.FHES is increasing their cost for all visits by 3%.\$160 per person for drug testing and DOT physicals (non & Commercial		1,483						
	RECURRING	Sampling water to check for raw sewage.		350						
	RECURRING	Misc towing cost & VEIP testing for 5 trucks.		500 2,333						
602-3412-344-5510200	:	Custodial Services	0	0	0	0	0	0	175	0
602-3412-344-5520100	:	Repair and Maint. Service / General Repair/Maint.	29,200	29,200	0	0	9,637	63,219	29,776	21,299
	Type	Narrative		Amount						
	RECURRING	Concrete and Blacktop repairs for sewer related excavations.		16,000						
	RECURRING	Yearly root control treatment helps to reduce overflows.		12,000						
	RECURRING	Calibrating gas detectors used for confined space entry.		1,200 29,200						
602-3412-344-5520101	:	Motor Vehicle Repairs and Maint. Service	34,000	34,000	0	0	3,877	1,619	6,601	6,509
	Type	Narrative		Amount						
	RECURRING	Outside Truck/Equipment repairs.		34,000 34,000						
602-3412-344-5520200	:	Repair and Maint. Service / Maintenance Contracts	40,000	25,000	15,000	37	38,071	0	0	13,550

Segments/Accounts			Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
	Type	Narrative		Amount						
	RECURRING	Cartegraph Software support.		40,000 40,000						
602-3412-344-5570000 : Sanitation Services / Licenses/Permits			0	0	0	0	300	375	1,828	5,523
602-3412-344-5610100 : Communications / Telephone			39,435	22,935	16,500	41	31,547	25,184	28,754	26,307
	Type	Narrative		Amount						
	RECURRING	Miss Utility monthly charges.		20,000						
	RECURRING	4 office phones.		4,000						
	RECURRING	5 phone services to 5 sewer pumping station for auto dailers.		3,200						
	RECURRING	11 hot spots @ \$40.00 month		5,280						
	RECURRING	5 I-phones		5,500						
	RECURRING	1- iPad		1,455						
				39,435						
602-3412-344-5610200 : Communications / Postage			600	600	0	0	145	115	6	121
	Type	Narrative		Amount						
	RECURRING	Mailing of gas detectors for calibration and repair and misc. shipping of equipment.		600						
				600						
602-3412-344-5620100 : Travel / Transportation			0	0	0	0	43	0	0	0
602-3412-344-5621100 : Travel / Dues/Registration Fees			9,000	8,000	1,000	11	5,446	5,470	4,470	4,986
	Type	Narrative		Amount						
	RECURRING	Classes/seminars for continuing ed to meet state required license renewal/re-certification requirements.		9,000						
				9,000						
602-3412-344-5622100 : Travel / Lodging			400	400	0	0	0	0	0	0
	Type	Narrative		Amount						
	RECURRING	Lodging at the WWOA short course or other seminars or classes.		400						
				400						
602-3412-344-5623100 : Travel / Meals/Food			200	200	0	0	0	0	0	0
602-3412-344-5650000 : Sanitation Services / Insurance			27,348	28,926	-1,578	-6	29,127	28,409	24,145	21,078
602-3412-344-5740100 : Machinery & Equipment / Vehicles			120,000	0	120,000	100	0	224,204	84,686	66,157
	Type	Narrative		Amount						
	ONE-TIME	Vehicle replacement (#664)		120,000 120,000						
602-3412-344-5740200 : Machinery & Equipment / Machinery			0	68,400	-68,400	-100	58,659	56,077	30,810	89,512
602-3412-344-5749000 : Machinery & Equipment / Contra-expense			0	0	0	0	0	-280,281	-115,496	-155,669
602-3412-344-5781100 : Depreciation / Buildings			0	0	0	0	0	75,761	75,761	75,761

Segments/Accounts	Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
602-3412-344-5783100 : Depreciation / Improvements - Non-Bldgs.	0	0	0	0	0	469,793	503,056	508,483
602-3412-344-5785100 : Depreciation / Equipment	0	0	0	0	0	183,629	143,589	134,729
602-3412-344-5786100 : Depreciation/SBITA GASB96 Depr	0	0	0	0	0	40,666	0	0
SubTotal : 3412 : Sewer Maintenance	1,520,652	1,316,476	204,176	13	1,232,627	1,956,634	1,291,567	1,624,711
SubTotal : 602 : Water & Sewer Fund	1,520,652	1,316,476	204,176	13	1,232,627	1,956,634	1,291,567	1,624,711
SubTotal : EXPENSE	1,520,652	1,316,476	204,176	13	1,232,627	1,956,634	1,291,567	1,624,711
 Grand Total	 1,508,652	 1,304,476	 204,176	 13	 1,229,442	 1,908,780	 1,116,195	 1,174,746

The City of Frederick
Working Budget Report
2027, Working, Details, FY 2027 Mayor's Budget Adopted
From Account: To Account:
Run Date: 06/18/2026 User: tbaugher
Report by: Fund, Dept/Div

Segments/Accounts	Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
REVENUE								
602 : Water & Sewer Fund								
3413 : Inflow & Infiltration								
602-3413-345-3222304 : Building Permits / Reinspection Fee	15,000	15,000	0	0	17,250	17,000	19,500	12,500
SubTotal : 3413 : Inflow & Infiltration	-15,000	-15,000	0	0	-17,250	-17,000	-19,500	-12,500
SubTotal : 602 : Water & Sewer Fund	-15,000	-15,000	0	0	-17,250	-17,000	-19,500	-12,500
SubTotal : REVENUE	-15,000	-15,000	0	0	-17,250	-17,000	-19,500	-12,500
EXPENSE								
602 : Water & Sewer Fund								
3413 : Inflow & Infiltration								
602-3413-345-5121100 : Salaries - Full Time / Productive Time	245,141	229,066	16,075	6	157,374	160,572	144,513	136,263
602-3413-345-5121200 : Salaries - Full Time / Vacation	0	0	0	0	14,953	15,028	18,569	5,612
602-3413-345-5121300 : Salaries - Full Time / Sick	0	0	0	0	14,266	9,208	11,380	8,474
602-3413-345-5121400 : Salaries - Full Time / Holiday	0	0	0	0	9,912	9,922	9,220	8,067
602-3413-345-5121500 : Salaries - Full Time / Other Leave	0	0	0	0	2,553	3,873	2,807	1,132
602-3413-345-5141200 : Overtime / Standby	0	0	0	0	668	1,259	1,104	1,703
602-3413-345-5141300 : Overtime / Premium Overtime	1,000	1,000	0	0	828	806	1,889	723
602-3413-345-5210000 : Sanitation Services / Workmen's Compensation	13,559	12,913	646	4	14,559	13,011	10,938	10,421
602-3413-345-5221100 : FICA / Social Security	15,260	14,264	996	6	12,061	12,043	11,337	9,512
602-3413-345-5221200 : FICA / Medicare	3,569	3,337	232	6	2,821	2,816	2,651	2,225
602-3413-345-5264100 : Health Insurance / Retirees >= 65	6,216	3,200	3,016	48	4,632	2,838	2,038	2,741
602-3413-345-5266100 : Health Insurance / CIGNA	43,436	39,605	3,831	8	39,492	38,537	32,622	31,961
602-3413-345-5266200 : Health Insurance / CIGNA - Retirees	13,057	13,057	0	0	4,830	14,980	24,252	25,118
602-3413-345-5266300 : Health Insurance / OPEB Payment	19,082	19,082	0	0	19,082	19,082	19,082	19,082
602-3413-345-5266400 : Health Insurance / OPEB Unfunded	0	0	0	0	0	-250,664	-90,830	-155,671

Segments/Accounts			Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
602-3413-345-5266500 : OPEB Retirement Health Savings Plan			7,500	8,075	-575	-8	13,770	1,230	-1,000	7,750
602-3413-345-5267200 : Health Insurance / Aetna Dental -Emp			1,595	1,916	-321	-21	1,663	1,588	1,156	24
602-3413-345-5267900 : Vision - Emp			40	525	-485	-1,213	415	413	282	0
602-3413-345-5268100 : Health Insurance / Disability			657	671	-14	-3	627	642	592	482
602-3413-345-5269100 : Health Insurance / Life			624	624	0	0	667	681	628	357
602-3413-345-5282500 : Retirement / 25 Year Plan			20,139	29,998	-9,859	-49	29,998	-55,802	-43,658	-22,945
602-3413-345-5283000 : Retirement / 30 Year Plan			21,054	9,549	11,505	54	9,549	31,235	34,147	20,128
602-3413-345-5291300 : Misc Benefits / Other			100	100	0	0	147	154	119	116
602-3413-345-5310100 : Supplies / General Supplies			68,050	68,050	0	0	30,373	44,690	42,908	29,546
Type RECURRING			Narrative		Amount					
			Camera/Misc. parts to make repairs on cameras.		41,300					
			General supplies		1,750					
			In-house point repair equipment		25,000					
					68,050					
602-3413-345-5310300 : Supplies / Clothing/Uniforms			1,050	750	300	28	844	1,273	861	2,837
Type RECURRING			Narrative		Amount					
			3 employees @ \$350 each.		1,050					
					1,050					
602-3413-345-5310600 : Supplies / Motor Vehicles			24,000	24,000	0	0	699	25,470	2,267	4,206
Type RECURRING			Narrative		Amount					
			Repairs Maintenance Supplies & replacement parts for 4 specialty vehicles		24,000					
					24,000					
602-3413-345-5330100 : Energy / Fuel & Oil			7,000	7,000	0	0	3,472	2,979	3,977	5,831
602-3413-345-5340000 : Sanitation Services / Chemicals			1,250	1,250	0	0	0	0	0	837
Type RECURRING			Narrative		Amount					
			Tracing Dyes		150					
			In house root treatments on Sewer house connections.		1,100					
					1,250					
602-3413-345-5410000 : Sanitation Services / Professional Services			15,595	15,580	15	0	14,854	10,356	11,852	10,725
Type RECURRING			Narrative		Amount					
			Software support plan (upgrades and updates for Camera truck software programs)		8,000					
			DOT physicals and drug testing for 3 employees at \$160.00 a piece.		495					
			Air time for GPS rover used to help map the City's utilities		2,400					

Segments/Accounts			Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
	RECURRING	Towing and VIEP inspections.		200						
	RECURRING	Data Service contract for 7 Hach Wireless Flow Meter Systems		4,000						
	RECURRING	Credit Card Processing Fees		500						
				15,595						
602-3413-345-5520100		: Repair and Maint. Service / General Repair/Maint.	28,620	8,620	20,000	69	20,617	10,144	3,795	12,157
	Type	Narrative		Amount						
	RECURRING	repair/calibrating flow meters.		7,600						
	RECURRING	Calibrating gas detectors for confined space entry meters		1,020						
	RECURRING	Camera repairs when sending them out for repair		20,000						
				28,620						
602-3413-345-5520101		: Motor Vehicle Repairs and Maint. Service	10,000	10,000	0	0	2,981	1,084	1,732	4,196
	Type	Narrative		Amount						
	RECURRING	Outside repairs to 3 trucks (jet truck Jet-vac and camera truck)		10,000						
				10,000						
602-3413-345-5520200		: Maintenance Contracts	0	0	0	0	0	419	0	1,734
602-3413-345-5570000		: Sanitation Services / Licenses/Permits	200	200	0	0	121	0	150	753
602-3413-345-5610100		: Communications / Telephone	1,368	1,368	0	0	0	0	406	459
	Type	Narrative		Amount						
	RECURRING	IT Air Cards for laptop used in the field		1,368						
				1,368						
602-3413-345-5610200		: Communications / Postage	1,000	1,000	0	0	355	143	108	57
	Type	Narrative		Amount						
	RECURRING	Postage/shipping for gas detectors and camera repairs.		1,000						
				1,000						
602-3413-345-5620100		: Transportation	0	0	0	0	24	0	0	0
602-3413-345-5621100		: Travel / Dues/Registration Fees	10,000	9,000	1,000	10	725	2,065	519	2,561
	Type	Narrative		Amount						
	RECURRING	Classes/seminars for continuing ed to meet state required license renewal/re-certification requirements.		7,500						
	RECURRING	Camera repair training		1,000						
	RECURRING	PACP re-certification training		1,500						
				10,000						
602-3413-345-5650000		: Sanitation Services / Insurance	4,501	8,430	-3,929	-88	4,920	8,746	7,446	6,594
602-3413-345-5740200		: Machinery & Equipment / Machinery	74,023	153,450	-79,427	-108	142,204	29,216	87,385	285,596
	Type	Narrative		Amount						
	ONE-TIME	Flexiprobe C540c Portable video inspection system.		15,300						
	ONE-TIME	Replacement for 1 CCTV mainline transporter.		14,723						

Segments/Accounts		Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
ONE-TIME	Replacement for total of 1 CCTV mainline camera.		40,000						
ONE-TIME	Purchase of 2 Davis Vantage Pro2 Plus Weather Stations		4,000						
			74,023						
602-3413-345-5749000 : Machinery & Equipment / Contra-expense		0	0	0	0	0	-29,216	-87,385	-285,596
602-3413-345-5785100 : Depreciation / Equipment		0	0	0	0	0	62,212	59,291	58,498
SubTotal : 3413 : Inflow & Infiltration		658,686	695,680	-36,994	-6	577,056	203,033	329,150	254,266
SubTotal : 602 : Water & Sewer Fund		658,686	695,680	-36,994	-6	577,056	203,033	329,150	254,266
SubTotal : EXPENSE		658,686	695,680	-36,994	-6	577,056	203,033	329,150	254,266
Grand Total		643,686	680,680	-36,994	-6	559,806	186,033	309,650	241,766

The City of Frederick
Working Budget Report
2027, Working, Details, FY 2027 Mayor's Budget Adopted
From Account: To Account:
Run Date: 06/18/2026 User: tbaugher
Report by: Fund, Dept/Div

Segments/Accounts	Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
REVENUE								
602 : Water & Sewer Fund								
3414 : Plant Maintenance								
602-3414-343-3313200 : Federal / Public Works / Op Indirect	0	0	0	0	1,284	0	0	0
602-3414-343-3690001 : Miscellaneous / Other Misc. Receipts	0	0	0	0	2,343	0	0	0
602-3414-343-3690002 : Discounts Earned	0	0	0	0	6	0	2	2
602-3414-343-3930001 : Capital Asset Disposition / Sale of Gen. Cap. Asse	0	0	0	0	14,190	0	0	0
SubTotal : 3414 : Plant Maintenance	0	0	0	0	-17,823	0	-2	-2
SubTotal : 602 : Water & Sewer Fund	0	0	0	0	-17,823	0	-2	-2
SubTotal : REVENUE	0	0	0	0	-17,823	0	-2	-2
EXPENSE								
602 : Water & Sewer Fund								
3414 : Plant Maintenance								
602-3414-343-5121100 : Salaries - Full Time / Productive Time	1,369,572	1,333,723	35,849	2	984,534	979,818	833,936	661,106
602-3414-343-5121200 : Salaries - Full Time / Vacation	0	0	0	0	71,761	90,657	71,391	52,902
602-3414-343-5121300 : Salaries - Full Time / Sick	0	0	0	0	60,155	74,982	27,024	27,853
602-3414-343-5121400 : Salaries - Full Time / Holiday	0	0	0	0	57,136	59,639	49,077	40,286
602-3414-343-5121500 : Salaries - Full Time / Other Leave	0	0	0	0	13,308	32,911	39,405	5,121
602-3414-343-5141200 : Overtime / Standby	23,000	23,000	0	0	20,172	15,103	15,682	13,169
602-3414-343-5141300 : Overtime / Premium Overtime	37,000	37,000	0	0	35,953	36,827	44,277	51,874
602-3414-343-5210000 : Sanitation Services / Workmen's Compensation	62,262	59,300	2,962	4	66,850	59,746	50,231	47,837
602-3414-343-5221100 : FICA / Social Security	88,634	86,412	2,222	2	74,401	77,857	64,656	49,372
602-3414-343-5221200 : FICA / Medicare	20,730	20,209	521	2	17,400	18,209	15,121	11,547
602-3414-343-5264100 : Health Insurance / Retirees >= 65	9,324	4,801	4,523	48	7,917	2,906	1,646	4,977

Segments/Accounts		Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
602-3414-343-5266100 : Health Insurance / CIGNA		265,142	265,949	-807	-1	236,432	219,769	188,751	149,484
602-3414-343-5266200 : Health Insurance / CIGNA - Retirees		44,950	12,528	32,422	72	36,473	17,059	18,088	23,143
602-3414-343-5266300 : Health Insurance / OPEB Payment		40,629	40,629	0	0	40,629	40,629	40,629	40,629
602-3414-343-5266400 : Health Insurance / OPEB Unfunded		0	0	0	0	0	-97,103	-615,688	-210,372
602-3414-343-5266500 : OPEB Retirement Health Savings Plan		25,000	22,825	2,175	8	39,433	15,567	23,542	15,262
602-3414-343-5267200 : Health Insurance / Aetna Dental -Emp		9,322	13,576	-4,254	-46	12,181	11,079	7,685	98
602-3414-343-5267900 : Vision - Emp		1,814	3,496	-1,682	-93	3,008	2,868	2,295	25
602-3414-343-5268100 : Health Insurance / Disability		3,885	4,011	-126	-4	3,505	3,759	3,109	2,203
602-3414-343-5269100 : Health Insurance / Life		2,785	2,785	0	0	3,379	3,577	2,961	1,270
602-3414-343-5282500 : Retirement / 25 Year Plan		231,806	219,519	12,287	5	219,519	276,341	235,121	175,858
602-3414-343-5283000 : Retirement / 30 Year Plan		25,493	14,817	10,676	41	14,817	23,236	13,866	-7,589
602-3414-343-5291300 : Other		1,344	2,568	-1,224	-92	1,324	1,383	642	0
602-3414-343-5310100 : Supplies / General Supplies		199,000	182,800	16,200	8	105,070	47,678	53,219	55,337
Type Narrative Amount									
RECURRING Tools and Equipment									
RECURRING Personal Protective Equipment									
RECURRING Office Supplies									
RECURRING Sewer Collection System - replacement grinder cutting cartridges									
RECURRING Sewer Collection System - pump replacement program									
RECURRING Sewer Collection System - maintenance costs for 9 sanitary sewer pumping stations									
RECURRING Water Distribution System - maintenance costs for 7 water tanks and 3 pumping stations									
602-3414-343-5310300 : Supplies / Clothing/Uniforms		11,615	11,615	0	0	4,549	3,825	6,893	8,825
Type Narrative Amount									
RECURRING Contract uniforms for sixteen (16) employees including ARC Flash Clothing.									
602-3414-343-5310600 : Supplies / Motor Vehicles		3,760	3,450	310	8	2,756	2,789	1,916	273
Type Narrative Amount									
RECURRING Vehicle/equipment repairs and maintenance.									
602-3414-343-5330100 : Energy / Fuel & Oil		16,700	15,368	1,332	7	14,255	14,080	13,248	12,343
Type Narrative Amount									
RECURRING Fuel for eleven (11) service trucks including the 18-Ton crane truck (792)that are used for maintenance activities at all Water & Sewer									

Segments/Accounts			Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
	RECURRING	facilities. Fuel for portable generators, compressors, welders, and power tools.		360						
	RECURRING	Hydraulic oils and lubricants for tools and equipment.		308						
				16,700						
602-3414-343-5340000	: Sanitation Services / Chemicals		5,000	5,200	-200	-4	5,750	3,730	4,600	4,008
	Type	Narrative		Amount						
	RECURRING	Test gas used for calibration of gas monitoring instruments associated with confined space entry and hot work.		5,000						
				5,000						
602-3414-343-5410000	: Sanitation Services / Professional Services		428,302	581,582	-153,280	-36	221,890	59,766	6,026	188,652
	Type	Narrative		Amount						
	RECURRING	Annual software support (CitectSCADA, PowerLogic SCADA, Unity, Vijeo Designer+Control Expert, Wonderware Historian, Dream Reports)		73,600						
	RECURRING	Annual Scada system audit		20,800						
	RECURRING	Annual fit testing		800						
	RECURRING	Physicals, vaccinations, random drug/alcohol testing, and workman's comp related care		1,560						
	RECURRING	Vehicle emissions testing		52						
	RECURRING	Bucket Truck Testing - safety inspection & dielectric testing		1,040						
	RECURRING	Cartegraph Asset Management, Work Order Management, and Resource Management Software Maintenance and Support		90,000						
	RECURRING	Etap Software Support		1,100						
	RECURRING	Sewer Collection - hoist inspection/testing for Amber Meadows Pump Station and West Patrick St. Pump Station.		800						
	RECURRING	Sewer Collection - electrical maintenance and testing for 6 pump stations		16,800						
	RECURRING	Water Distribution - electrical maintenance and testing for 3 booster pump stations and 7 water storage tanks.		20,000						
	RECURRING	Water Distribution - vibration analysis for 3 booster pump stations and 7 water storage tanks.		6,000						
	RECURRING	Water Distribution - hoist inspection/testing for 3 booster pump stations.		900						
	RECURRING	Water Distribution - annual fall protection inspection for 5 elevated water storage tanks.		2,500						
	RECURRING	Dragos Security Information and Event Management Platform, Dragos Rapid Response Retainer, Sofos Firewall support, VMware support, Etap software support.		187,850						
	RECURRING	VEEAM Data Platform & Nexsan Storage Enhanced Support		4,500						
				428,302						
602-3414-343-5510200	: Cleaning Services / Custodial Services		3,000	8,640	-5,640	-188	2,062	2,474	2,406	6,173
602-3414-343-5520100	: Repair and Maint. Service / General Repair/Maint.		11,800	10,840	960	8	30,389	11,358	23,679	5,594
	Type	Narrative		Amount						

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	RECURRING	Misc. repairs for tools, instruments, and equipment.		2,040						
	RECURRING	PPE inspection, testing, and repair - insulating blankets, hot sticks, etc.		1,520						
	RECURRING	Instrument calibration.		6,240						
	RECURRING	Water Distribution - outside control work for 3 booster pump stations and 7 water storage tanks.		2,000						
				11,800						
602-3414-343-5520101	: Motor Vehicle Repairs and Maint. Service		12,860	4,000	8,860	68	6,466	2,990	4,536	3,981
	Type	Narrative		Amount						
	RECURRING	Misc. repairs for Ten (10) service vehicles.		4,360						
	RECURRING	Third party vehicle/equipment repairs and maintenance for the 18-Ton crane truck #792 Annual Boom, Dielectric Test and or major repairs.		6,000						
	RECURRING	Vehicle/equipment repairs and maintenance for the 18-Ton crane truck #792.		2,500						
				12,860						
602-3414-343-5520200	: Repair and Maint. Service / Maintenance Contracts		21,900	15,582	6,318	28	1,038	2,250	911	624
	Type	Narrative		Amount						
	RECURRING	Annual maintenance contract for office machine - Imagerunner 2525.		800						
	RECURRING	Service agreement for Lift Truck (#789). Two (2) visits/year.		800						
	RECURRING	Water Distribution - generator maintenance/repairs.		3,500						
	RECURRING	Sewer Collection - generator maintenance/repairs and fuel tank cleaning.		11,800						
	RECURRING	Hach PH, CL2, Conductivity Analyzer PM Maintenance for Butterfly & Hayward Rd Water Tank (2 - Site vists per year).		5,000						
				21,900						
602-3414-343-5570000	: Sanitation Services / Licenses/Permits		1,794	1,794	0	0	31,683	246	23,610	68,387
	Type	Narrative		Amount						
	RECURRING	License fees for renewal of employee licenses for State of Maryland Stationary Engineers, electrical licenses, and HVAC&R EPA 502.		1,794						
				1,794						
602-3414-343-5610100	: Communications / Telephone		18,256	16,796	1,460	7	11,935	13,569	16,562	12,490
	Type	Narrative		Amount						
	RECURRING	Cell phone service for sixteen (16) cell phones & three (3) tablets.		15,500						
	RECURRING	Phone service for nine (9) extensions(County service).		2,496						
	RECURRING	Replacement hardware and accessories		260						
				18,256						
602-3414-343-5610200	: Communications / Postage		384	353	31	8	513	436	248	252
	Type	Narrative		Amount						
	RECURRING	Shipping expenses related to PPE testing and instrument		384						

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calibration.			384						
602-3414-343-5620100	: Travel / Transportation	520	520	0	0	547	27	89	0
Type	Narrative		Amount						
RECURRING	Transportation expenses related to out of town training.		520						
			520						
602-3414-343-5621100	: Travel / Dues/Registration Fees	43,000	40,066	2,934	6	36,890	55,097	38,913	24,197
Type	Narrative		Amount						
RECURRING	Training for staff development to include technical and safety.		43,000						
			43,000						
602-3414-343-5622100	: Travel / Lodging	1,635	1,500	135	8	3,513	1,596	0	0
Type	Narrative		Amount						
RECURRING	Lodging for staff training.		1,635						
			1,635						
602-3414-343-5623100	: Travel / Meals/Food	566	520	46	8	1,895	792	177	0
Type	Narrative		Amount						
RECURRING	Meal allowance for training.		566						
			566						
602-3414-343-5650000	: Sanitation Services / Insurance	5,998	23,405	-17,407	-291	10,190	24,059	20,588	17,452
602-3414-343-5740100	: Machinery & Equipment / Vehicles	0	171,011	-171,011	-100	162,223	0	40,673	0
602-3414-343-5749000	: Machinery & Equipment / Contra-expense	0	0	0	0	0	0	-40,673	0
602-3414-343-5785100	: Depreciation / Equipment	0	0	0	0	0	28,327	42,272	36,462
602-3414-343-5786100	: Depreciation/SBITA GASB96 Depr	0	0	0	0	0	72,890	72,890	0
SubTotal : 3414 : Plant Maintenance		3,048,782	3,262,190	-213,408	-7	2,673,901	2,314,798	1,466,230	1,601,105
SubTotal : 602 : Water & Sewer Fund		3,048,782	3,262,190	-213,408	-7	2,673,901	2,314,798	1,466,230	1,601,105
SubTotal : EXPENSE		3,048,782	3,262,190	-213,408	-7	2,673,901	2,314,798	1,466,230	1,601,105
Grand Total		3,048,782	3,262,190	-213,408	-7	2,656,078	2,314,798	1,466,228	1,601,103

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EXPENSE								
602 : Water & Sewer Fund								
8111 : Bonded Debt								
602-8111-811-5811000 : 11 Issue Non Taxable	540,000	525,000	15,000	2	0	0	0	0
602-8111-811-5811300 : Principal / 13 Refunding Bond	0	3,590,000	-3,590,000	-100	0	0	0	0
602-8111-811-5811600 : 16 Issue	530,000	530,000	0	0	0	0	0	0
602-8111-811-5811602 : 2016C Issue	6,510,000	2,760,000	3,750,000	57	0	0	0	0
602-8111-811-5811801 : 2018 Issue	735,000	735,000	0	0	0	0	0	0
602-8111-811-5812301 : 2023 Issue	320,000	304,000	16,000	5	0	0	0	0
602-8111-821-5821000 : Interest / 2011 Tax-Exempt Issue	41,850	57,825	-15,975	-39	52,350	72,013	87,038	101,700
602-8111-821-5821300 : Interest / 13 Refunding Bond	0	35,900	-35,900	-100	11,967	83,567	153,957	240,765
602-8111-821-5821600 : 16 Issue	164,300	190,800	-26,500	-17	168,275	208,467	235,133	261,883
602-8111-821-5821602 : Interest / 2016C Issue	806,563	944,563	-138,000	-18	831,349	1,031,229	1,140,296	1,232,096
602-8111-821-5821801 : Interest / 2018 Bond Issue	372,013	408,763	-36,750	-10	373,168	434,794	460,825	491,450
602-8111-821-5822301 : Interest / 2023 Bond Issue	409,970	425,570	-15,600	-4	389,473	439,212	237,514	0
602-8111-831-5410000 : Other Charges / Professional Services	14,334	14,334	0	0	2,056	3,857	87,056	2,619
Type	Narrative		Amount					
RECURRING	2011 Tax Exempt Issue - Paying Agent/Registrar		1,000					
RECURRING	2011 Tax Exempt Issue - Out of Pocket Expenses		3,000					
RECURRING	2013 Issue - Paying Agent/Registrar		1,102					
RECURRING	2013 Issue - Out of Pocket Expenses		2,203					
RECURRING	2016B Issue - Paying Agent/Registrar		608					
RECURRING	2016B Issue - Out of Pocket Expenses		1,822					
RECURRING	2016C - Paying Agent/Registrar		675					
RECURRING	2016C Out of Pocket Expenses		2,024					
RECURRING	2018 Issue - Paying Agent/Registrar		475					
RECURRING	2018 Issue - Out of Pocket Expenses		1,425					
			14,334					
602-8111-831-5831000 : Amort Issuance - 2011 Issues Series B Non Taxable	0	0	0	0	0	7,789	7,789	7,789

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602-8111-831-5831300 : Amortization Issuance / 2013 Issue	0	0	0	0	0	163,435	163,435	163,435
602-8111-831-5831500 : Amortization / 2016C Issue	0	0	0	0	0	161,404	161,404	161,404
SubTotal : 8111 : Bonded Debt	10,444,030	10,521,755	-77,725	-1	1,828,638	2,605,767	2,734,447	2,663,141
SubTotal : 602 : Water & Sewer Fund	10,444,030	10,521,755	-77,725	-1	1,828,638	2,605,767	2,734,447	2,663,141
SubTotal : EXPENSE	10,444,030	10,521,755	-77,725	-1	1,828,638	2,605,767	2,734,447	2,663,141
 Grand Total	 10,444,030	 10,521,755	 -77,725	 -1	 1,828,638	 2,605,767	 2,734,447	 2,663,141

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EXPENSE								
602 : Water & Sewer Fund								
8112 : State Loans								
602-8112-812-5811200 : Principal / WQ Loan WWTP Solids Proc Rehab 2012	212,938	211,248	1,690	0	0	0	0	0
602-8112-812-5811501 : MWQL WWTP ENR Upgrade 06.12.15	1,398,943	1,386,465	12,478	0	0	0	0	0
602-8112-812-5811901 : Principal / WQ Loan of 2019A	100,601	99,803	798	0	0	0	0	0
602-8112-812-5812700 : Principal / Water Quality Loan 2012	763,926	757,863	6,063	0	0	0	0	0
602-8112-822-5821200 : Interest / WQ Loan WWTP Solids Proc Rehab 2012	11,953	13,643	-1,690	-15	11,943	14,621	16,290	17,945
602-8112-822-5821501 : MWQL WWTP ENR Upgrade 06.12.15	144,899	157,377	-12,478	-9	140,103	164,591	176,894	189,086
602-8112-822-5821901 : Interest / Water Quality Loan 2019	7,656	8,455	-799	-11	7,484	8,917	9,705	10,487
602-8112-822-5822700 : Interest / Water Quality Loan 2012	43,632	49,695	-6,063	-14	43,532	53,203	59,190	65,130
602-8112-832-5410000 : Other Charges / Professional Services	123,195	123,195	0	0	122,385	122,385	122,385	122,385
Type	Narrative		Amount					
RECURRING	Ballenger/McKinney WWTP Loan - 2012 Series		38,408					
RECURRING	Gas House Pike WWTP ENR Upgrade - 2012A Series		11,072					
RECURRING	WWTP ENR Upgrade Loan - 2015		70,004					
RECURRING	WWTP ENR Upgrade Loan - 2019		3,711					
			123,195					
SubTotal : 8112 : State Loans	2,807,743	2,807,744	-1	-1	325,447	363,717	384,464	405,033
SubTotal : 602 : Water & Sewer Fund	2,807,743	2,807,744	-1	-1	325,447	363,717	384,464	405,033
SubTotal : EXPENSE	2,807,743	2,807,744	-1	-1	325,447	363,717	384,464	405,033
Grand Total	2,807,743	2,807,744	-1	-1	325,447	363,717	384,464	405,033

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EXPENSE								
602 : Water & Sewer Fund								
9111 : Operating Transfers								
602-9111-000-5910000 : Transfers Out / Interfund Transfers	7,719,017	7,424,469	294,548	3	0	2,150,000	2,150,000	2,150,000
Type	Narrative		Amount					
RECURRING	Transfer to General Fund (overhead expense reimbursement)		2,150,000					
ONE-TIME	Transfer to CIP		5,569,017					
			7,719,017					
SubTotal : 9111 : Operating Transfers	7,719,017	7,424,469	294,548	3	0	2,150,000	2,150,000	2,150,000
SubTotal : 602 : Water & Sewer Fund	7,719,017	7,424,469	294,548	3	0	2,150,000	2,150,000	2,150,000
SubTotal : EXPENSE	7,719,017	7,424,469	294,548	3	0	2,150,000	2,150,000	2,150,000
Grand Total	7,719,017	7,424,469	294,548	3	0	2,150,000	2,150,000	2,150,000

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EXPENSE									
602 : Water & Sewer Fund									
9211 : Contingency									
602-9211-000-5920000 : Contingency Fund / Contingency Fund		200,000	200,000	0	0	0	0	0	0
Type	Narrative	Amount							
RECURRING	Contingency - General	200,000							
		200,000							
SubTotal : 9211 : Contingency		200,000	200,000	0	0	0	0	0	0
SubTotal : 602 : Water & Sewer Fund		200,000	200,000	0	0	0	0	0	0
SubTotal : EXPENSE		200,000	200,000	0	0	0	0	0	0
Grand Total		200,000	200,000	0	0	0	0	0	0

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REVENUE								
603 : Golf Course Fund								
0000 : NA								
603-0000-000-3010000 : Unencumbered	177,249	221,944	-44,695	-26	0	0	0	0
603-0000-000-3610002 : Other Interest	0	0	0	0	0	56	0	0
603-0000-000-3690002 : Miscellaneous / Discounts Earned	0	0	0	0	572	603	601	428
603-0000-000-3810001 : Non-Operating Revenues / Investment Income	0	0	0	0	340	3,707	1,049	141
603-0000-000-3910002 : General Long-Term Oblig. / Debt Issue Premium	0	0	0	0	0	6,426	6,426	6,426
SubTotal : 0000 : NA	-177,249	-221,944	44,695	-26	-912	-10,792	-8,076	-6,995
SubTotal : 603 : Golf Course Fund	-177,249	-221,944	44,695	-26	-912	-10,792	-8,076	-6,995
SubTotal : REVENUE	-177,249	-221,944	44,695	-26	-912	-10,792	-8,076	-6,995
 Grand Total	 -177,249	 -221,944	 44,695	 -26	 -912	 -10,792	 -8,076	 -6,995

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REVENUE								
603 : Golf Course Fund								
4511 : Maintenance								
603-4511-534-3690001 : Miscellaneous / Other Misc. Receipts	0	0	0	0	2,722	3,886	1,846	0
603-4511-534-3930001 : Capital Asset Disposition / Sale of Gen. Cap. Asse	0	0	0	0	0	5,101	0	0
SubTotal : 4511 : Maintenance	0	0	0	0	-2,722	-8,987	-1,846	0
SubTotal : 603 : Golf Course Fund	0	0	0	0	-2,722	-8,987	-1,846	0
SubTotal : REVENUE	0	0	0	0	-2,722	-8,987	-1,846	0
EXPENSE								
603 : Golf Course Fund								
4511 : Maintenance								
603-4511-534-5121100 : Salaries - Full Time / Productive Time	323,319	309,978	13,341	4	259,405	214,828	190,216	184,588
603-4511-534-5121200 : Salaries - Full Time / Vacation	0	0	0	0	12,494	7,616	13,227	14,270
603-4511-534-5121300 : Salaries - Full Time / Sick	0	0	0	0	5,302	2,395	3,188	4,729
603-4511-534-5121400 : Salaries - Full Time / Holiday	0	0	0	0	13,987	10,422	10,497	9,652
603-4511-534-5121500 : Salaries - Full Time / Other Leave	0	0	0	0	4,316	4,918	4,782	1,073
603-4511-534-5141300 : Overtime / Premium Overtime	0	0	0	0	0	60	0	0
603-4511-534-5150000 : Golf Course / Salaries - Perm Part Time	0	0	0	0	26,650	28,850	9,492	0
603-4511-534-5160000 : Golf Course / Salaries - Seasonal	206,400	186,400	20,000	9	171,087	212,379	181,896	132,273
603-4511-534-5210000 : Golf Course / Workmen's Compensation	23,509	22,390	1,119	4	25,242	22,584	18,006	17,157
603-4511-534-5221100 : FICA / Social Security	31,317	30,490	827	2	29,651	29,313	25,227	20,312
603-4511-534-5221200 : FICA / Medicare	7,680	7,198	482	6	6,935	6,856	5,900	4,750
603-4511-534-5264100 : Health Insurance / Retirees >= 65	3,108	1,600	1,508	48	2,316	1,446	1,368	2,741
603-4511-534-5266100 : Health Insurance / CIGNA	120,276	132,045	-11,769	-10	109,076	86,234	61,269	52,855

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603-4511-534-5266300 : Health Insurance / OPEB Payment		14,608	14,608	0	0	14,608	14,608	14,608	14,608
603-4511-534-5266400 : Health Insurance / OPEB Unfunded		0	0	0	0	0	-168,275	-185,378	-51,686
603-4511-534-5266500 : OPEB Retirement Health Savings Plan		5,000	5,000	0	0	14,510	-7,635	2,500	2,500
603-4511-534-5267200 : Health Insurance / Aetna Dental -Emp		3,500	2,878	622	17	4,335	3,416	2,191	-47
603-4511-534-5267900 : Vision - Emp		0	1,349	-1,349	-100	1,152	1,018	729	-4
603-4511-534-5268100 : Health Insurance / Disability		1,221	911	310	25	1,115	948	869	579
603-4511-534-5269100 : Health Insurance / Life		827	827	0	0	1,081	974	831	404
603-4511-534-5270000 : Golf Course / Unemployment		0	13,662	-13,662	-100	13,894	7,923	0	-201
603-4511-534-5282500 : Retirement / 25 Year Plan		27,931	28,799	-868	-4	28,799	6,834	4,138	7,664
603-4511-534-5283000 : Retirement / 30 Year Plan		12,868	10,343	2,525	19	10,343	-10,951	5,362	13,243
603-4511-534-5291100 : Misc Benefits / Tuition		1,500	0	1,500	100	5,000	0	0	0
603-4511-534-5310100 : Supplies / General Supplies		117,500	111,500	6,000	5	101,611	91,438	80,446	77,203
Type Narrative		Amount							
RECURRING Seeds		18,000							
RECURRING Sand		15,000							
RECURRING Mulch		4,000							
RECURRING Plant material		1,000							
RECURRING Small tools		2,500							
RECURRING Top dressing		15,000							
RECURRING Sod		3,000							
RECURRING Office supplies		2,000							
RECURRING Parts - equipment		40,000							
RECURRING Parts - irrigation		8,000							
RECURRING Miscellaneous supplies		9,000							
		117,500							
603-4511-534-5310300 : Supplies / Clothing/Uniforms		0	0	0	0	0	133	0	0
603-4511-534-5310600 : Supplies / Motor Vehicles		0	0	0	0	105	2	204	346
603-4511-534-5330100 : Energy / Fuel & Oil		18,750	18,750	0	0	19,026	18,708	22,376	21,202
603-4511-534-5340000 : Golf Course / Chemicals		101,614	101,614	0	0	74,190	93,952	96,606	100,541
Type Narrative		Amount							
RECURRING Fungicide		52,100							
RECURRING Fertilizer		29,800							
RECURRING Herbicide		7,600							
RECURRING Plant growth retardant		9,700							
RECURRING Miscellaneous		2,414							
		101,614							
603-4511-534-5410000 : Golf Course / Professional Services		3,250	3,250	0	0	1,135	1,421	1,501	2,095

Segments/Accounts			Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
	Type	Narrative		Amount						
	RECURRING	Soil Samples		1,200						
	RECURRING	Internet Service		500						
	RECURRING	Irrigation Services		1,500						
	RECURRING	Misc		50						
				3,250						
603-4511-534-5510100		: Cleaning Services / Disposal Fees	3,200	3,200	0	0	0	1,200	2,100	2,200
603-4511-534-5520100		: Repair and Maint. Service / General Repair/Maint.	4,750	4,750	0	0	3,739	19,513	4,376	3,179
	Type	Narrative		Amount						
	RECURRING	Equipment repairs		2,750						
	RECURRING	Irrigation repairs		2,000						
				4,750						
603-4511-534-5520101		: Motor Vehicle Repairs and Maint. Service	1,000	0	1,000	100	121	0	0	0
603-4511-534-5520200		: Maintenance Contracts	2,000	2,000	0	0	2,933	2,934	1,999	2,000
603-4511-534-5540200		: Rentals / Equipment and Vehicles	1,000	1,000	0	0	1,200	431	601	120
	Type	Narrative		Amount						
	RECURRING	Misc equipment rental for course maintenance		1,000						
				1,000						
603-4511-534-5560100		: Property Services / Water/Sewer Service	1,500	1,500	0	0	3,617	1,020	2,027	1,199
603-4511-534-5570000		: Licenses/Permits	600	600	0	0	0	0	0	0
	Type	Narrative		Amount						
	RECURRING	Pesticide application		200						
	RECURRING	Fertilizer application		200						
	RECURRING	Effluent Water License		200						
				600						
603-4511-534-5610100		: Communications / Telephone	1,500	1,500	0	0	1,184	1,141	1,366	1,232
603-4511-534-5620100		: Travel / Transportation	500	500	0	0	0	0	0	0
603-4511-534-5621100		: Travel / Dues/Registration Fees	2,400	2,400	0	0	2,055	1,535	660	1,445
	Type	Narrative		Amount						
	RECURRING	Superintendent Association Dues		1,600						
	RECURRING	Continuing Certification Training		800						
				2,400						
603-4511-534-5622100		: Travel / Lodging	1,500	1,500	0	0	945	0	0	0
603-4511-534-5650000		: Golf Course / Insurance	10,270	8,297	1,973	19	10,850	9,339	8,137	7,754
603-4511-534-5739000		: Impvts Other Than Bldgs. / Contra-expense	0	0	0	0	0	-84,896	0	0

Segments/Accounts		Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
603-4511-534-5740200 : Machinery & Equipment / Machinery		158,500	238,000	-79,500	-51	225,450	199,722	50,840	88,785
Type	Narrative	Amount							
	ONE-TIME	Rough Mower							
	ONE-TIME	47,000							
	ONE-TIME	Sprayer							
	ONE-TIME	76,000							
ONE-TIME	Greens Roller	23,500							
	Blower	12,000							
		158,500							
603-4511-534-5749000 : Machinery & Equipment / Contra-expense		0	0	0	0	0	-199,722	-50,840	-88,785
603-4511-534-5783100 : Depreciation / Improvements - Non-Bldgs.		0	0	0	0	0	141,270	141,271	147,070
603-4511-534-5785100 : Depreciation / Equipment		0	0	0	0	0	72,765	51,199	49,563
SubTotal : 4511 : Maintenance		1,212,898	1,268,839	-55,941	-5	1,209,459	848,667	785,787	848,609
SubTotal : 603 : Golf Course Fund		1,212,898	1,268,839	-55,941	-5	1,209,459	848,667	785,787	848,609
SubTotal : EXPENSE		1,212,898	1,268,839	-55,941	-5	1,209,459	848,667	785,787	848,609
Grand Total		1,212,898	1,268,839	-55,941	-5	1,206,737	839,680	783,941	848,609

The City of Frederick
Working Budget Report
2027, Working, Details, FY 2027 Mayor's Budget Adopted
From Account: To Account:
Run Date: 06/18/2026 User: tbaugher
Report by: Fund, Dept/Div

Segments/Accounts	Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
REVENUE								
603 : Golf Course Fund								
4512 : Clubhouse								
603-4512-534-3400005 : Recreation / Pro-Shop Sales	130,000	130,000	0	0	89,167	94,021	99,334	97,111
603-4512-534-3400006 : Advertising	0	0	0	0	1,000	461	500	500
603-4512-534-3456001 : Recreation / Greens Fees	1,186,000	1,133,410	52,590	4	1,077,044	1,181,156	1,099,086	899,755
603-4512-534-3456002 : Recreation / Cart Rentals	380,000	340,000	40,000	10	306,824	382,360	411,988	364,884
603-4512-534-3456003 : Recreation / Driving Range	120,000	112,787	7,213	6	108,399	116,847	129,362	106,998
603-4512-534-3456004 : Recreation / Special Activities	15,000	15,000	0	0	8,340	8,646	13,043	13,366
603-4512-534-3456005 : Recreation / Golf Membership	160,000	158,350	1,650	1	104,143	168,546	188,929	226,075
603-4512-534-3690001 : Miscellaneous / Other Misc. Receipts	0	0	0	0	1,508	10,660	1,619	0
603-4512-534-3690002 : Discounts Earned	0	0	0	0	548	511	402	367
603-4512-534-3691001 : Miscellaneous / Cash Over/(Short)	0	0	0	0	-4,491	1,649	1,729	1,594
SubTotal : 4512 : Clubhouse	-1,991,000	-1,889,547	-101,453	5	-1,692,482	-1,964,857	-1,945,992	-1,710,650
SubTotal : 603 : Golf Course Fund	-1,991,000	-1,889,547	-101,453	5	-1,692,482	-1,964,857	-1,945,992	-1,710,650
SubTotal : REVENUE	-1,991,000	-1,889,547	-101,453	5	-1,692,482	-1,964,857	-1,945,992	-1,710,650
EXPENSE								
603 : Golf Course Fund								
4512 : Clubhouse								
603-4512-534-5121100 : Salaries - Full Time / Productive Time	183,547	171,560	11,987	6	138,858	136,259	133,721	121,034
603-4512-534-5121200 : Salaries - Full Time / Vacation	0	0	0	0	5,316	4,376	3,642	4,415
603-4512-534-5121300 : Salaries - Full Time / Sick	0	0	0	0	5,660	5,580	2,527	3,404
603-4512-534-5121400 : Salaries - Full Time / Holiday	0	0	0	0	7,775	7,784	7,398	6,854
603-4512-534-5121500 : Salaries - Full Time / Other Leave	0	0	0	0	2,150	3,542	1,475	2,112
603-4512-534-5160000 : Golf Course / Salaries - Seasonal	214,400	200,000	14,400	6	207,604	230,589	210,939	183,243

Segments/Accounts			Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
603-4512-534-5210000 : Golf Course / Workmen's Compensation			7,763	7,391	372	4	8,335	7,449	6,260	5,964
603-4512-534-5221100 : FICA / Social Security			24,672	23,037	1,635	6	22,361	23,753	21,797	19,330
603-4512-534-5221200 : FICA / Medicare			5,770	5,387	383	6	5,230	5,555	5,098	4,521
603-4512-534-5264100 : Health Insurance / Retirees >= 65			3,108	1,600	1,508	48	2,316	1,446	1,368	2,741
603-4512-534-5266100 : Health Insurance / CIGNA			48,952	48,784	168	0	46,156	45,493	40,458	29,740
603-4512-534-5266300 : Health Insurance / OPEB Payment			14,608	14,608	0	0	14,608	14,608	14,608	14,608
603-4512-534-5266400 : Health Insurance / OPEB Unfunded			0	0	0	0	0	67,835	-275,406	-48,321
603-4512-534-5266500 : OPEB Retirement Health Savings Plan			12,483	10,000	2,483	19	5,000	5,000	5,000	5,000
603-4512-534-5267200 : Health Insurance / Aetna Dental -Emp			870	1,525	-655	-76	1,477	1,441	1,027	0
603-4512-534-5267900 : Vision - Emp			967	234	733	75	439	278	240	0
603-4512-534-5268100 : Health Insurance / Disability			1,321	558	763	57	521	536	540	380
603-4512-534-5269100 : Health Insurance / Life			772	772	0	0	773	807	778	520
603-4512-534-5282500 : Retirement / 25 Year Plan			37,343	32,834	4,509	12	32,834	32,390	37,297	32,134
603-4512-534-5283000 : Retirement / 30 Year Plan			0	0	0	0	0	-16,703	-14,281	-9,478
603-4512-534-5291100 : Misc Benefits / Tuition			0	1,500	-1,500	-100	0	0	0	0
603-4512-534-5310100 : Supplies / General Supplies			30,100	30,100	0	0	40,242	33,654	26,830	301,382
Type Narrative			Amount							
RECURRING Tournament Supplies			2,100							
RECURRING Scorecards			2,200							
RECURRING Pencils			200							
RECURRING Office Supplies			1,200							
RECURRING Cleaning Supplies			700							
RECURRING Range mats			2,000							
RECURRING Newsletter			700							
RECURRING Pro Shop Displays			1,000							
RECURRING Miscellaneous			10,000							
RECURRING Golf Cart Repairs			10,000							
			30,100							
603-4512-534-5310300 : Supplies / Clothing/Uniforms			500	500	0	0	0	0	189	0
Type Narrative			Amount							
RECURRING Clothing and related supplies for staff			500							
			500							
603-4512-534-5330100 : Energy / Fuel & Oil			15,000	15,000	0	0	11,756	12,247	14,452	16,998
603-4512-534-5330300 : Energy / Natural Gas			4,000	4,000	0	0	6,105	5,196	3,441	3,494

Segments/Accounts			Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
603-4512-534-5390000 : Golf Course / Items Purchased - Resale			80,000	80,000	0	0	79,896	88,500	96,413	89,440
Type	Narrative	Amount								
RECURRING	Golf Balls	25,000								
RECURRING	Golf Clubs	15,000								
RECURRING	Golf Apparel	15,000								
RECURRING	Golf Shoes	7,500								
RECURRING	Caps	6,000								
RECURRING	Gloves	8,000								
RECURRING	Towels, umbrellas, tees, sunglasses, etc	3,500								
		80,000								
603-4512-534-5410000 : Golf Course / Professional Services			70,500	65,500	5,000	7	64,764	73,299	74,621	60,406
Type	Narrative	Amount								
RECURRING	Credit Card services	55,000								
RECURRING	Sales software	3,500								
RECURRING	State of Maryland Golf Handicap Service	7,000								
RECURRING	Computer Hardware/Software	5,000								
		70,500								
603-4512-534-5510200 : Cleaning Services / Custodial Services			12,000	12,000	0	0	12,370	10,616	9,651	8,352
603-4512-534-5520100 : Repair and Maint. Service / General Repair/Maint.			21,000	9,000	12,000	57	4,725	2,072	7,067	18,713
Type	Narrative	Amount								
RECURRING	Misc repairs	5,000								
RECURRING	HVAC repairs	4,000								
ONE-TIME	concrete work to renovate front steps	12,000								
		21,000								
603-4512-534-5520200 : Repair and Maint. Service / Maintenance Contracts			2,750	2,750	0	0	4,441	6,033	3,773	2,953
Type	Narrative	Amount								
RECURRING	Alarm	250								
RECURRING	Fire Alarm, Sprinkler System, Fire Extinguishers, etc.	2,500								
		2,750								
603-4512-534-5560100 : Property Services / Water/Sewer Service			2,000	2,000	0	0	2,497	2,037	2,179	3,083
603-4512-534-5562100 : Property Services / Solid Waste Benefit Charg			172	172	0	0	168	168	168	168
603-4512-534-5570000 : Licenses/Permits			0	0	0	0	13	718	1,042	917
603-4512-534-5610100 : Communications / Telephone			4,000	4,000	0	0	1,120	1,754	2,212	2,166
603-4512-534-5610200 : Communications / Postage			100	100	0	0	149	81	24	63
603-4512-534-5620100 : Travel / Transportation			500	500	0	0	0	0	0	0

Segments/Accounts		Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
603-4512-534-5621100 : Travel / Dues/Registration Fees		1,900	1,900	0	0	1,510	1,430	1,692	2,307
Type	Narrative	Amount							
RECURRING	PGA Association Dues (2)	1,100							
RECURRING	Maryland State Golf Association	600							
RECURRING	USGA	200							
		1,900							
603-4512-534-5630000 : Golf Course / Advertising		20,000	20,000	0	0	9,870	16,339	21,755	21,520
Type	Narrative	Amount							
RECURRING	Frederick News Post	4,000							
RECURRING	Clear Channel Broadcasting	2,000							
RECURRING	Nassau Broadcasting	2,000							
RECURRING	Social Media Sites	2,000							
RECURRING	Frederick Magazine	4,000							
RECURRING	Montgomery County - various publications & media	6,000							
		20,000							
603-4512-534-5650000 : Golf Course / Insurance		6,483	5,805	678	10	5,156	5,555	4,940	4,472
603-4512-534-5730000 : Impvts Other Than Bldgs.		0	0	0	0	0	84,896	0	0
603-4512-534-5783100 : Depreciation / Improvements - Non-Bldgs.		0	0	0	0	0	4,880	635	635
SubTotal : 4512 : Clubhouse		827,581	773,117	54,464	6	752,195	927,493	475,570	915,270
SubTotal : 603 : Golf Course Fund		827,581	773,117	54,464	6	752,195	927,493	475,570	915,270
SubTotal : EXPENSE		827,581	773,117	54,464	6	752,195	927,493	475,570	915,270
Grand Total		-1,163,419	-1,116,430	-46,989	4	-940,287	-1,037,364	-1,470,422	-795,380

The City of Frederick
Working Budget Report
2027, Working, Details, FY 2027 Mayor's Budget Adopted
From Account: To Account:
Run Date: 06/18/2026 User: tbaugher
Report by: Fund, Dept/Div

Segments/Accounts	Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
REVENUE								
603 : Golf Course Fund								
4513 : Restaurant								
603-4513-534-3400004 : Recreation / Concessions	330,000	310,000	20,000	6	243,752	282,332	304,522	144,536
603-4513-534-3690001 : Miscellaneous / Other Misc. Receipts	0	0	0	0	0	0	0	400
603-4513-534-3690002 : Miscellaneous / Discounts Earned	0	0	0	0	0	0	12	45
SubTotal : 4513 : Restaurant	-330,000	-310,000	-20,000	6	-243,752	-282,332	-304,534	-144,981
SubTotal : 603 : Golf Course Fund	-330,000	-310,000	-20,000	6	-243,752	-282,332	-304,534	-144,981
SubTotal : REVENUE	-330,000	-310,000	-20,000	6	-243,752	-282,332	-304,534	-144,981
EXPENSE								
603 : Golf Course Fund								
4513 : Restaurant								
603-4513-534-5121100 : Salaries - Full Time / Productive Time	69,683	66,042	3,641	5	50,765	50,538	50,391	35,937
603-4513-534-5121200 : Salaries - Full Time / Vacation	0	0	0	0	2,906	3,106	2,517	869
603-4513-534-5121300 : Salaries - Full Time / Sick	0	0	0	0	4,772	4,132	2,219	1,130
603-4513-534-5121400 : Salaries - Full Time / Holiday	0	0	0	0	2,985	3,064	2,903	1,915
603-4513-534-5121500 : Salaries - Full Time / Other Leave	0	0	0	0	745	1,147	670	740
603-4513-534-5141300 : Overtime / Premium Overtime	0	0	0	0	0	0	0	31
603-4513-534-5160000 : Golf Course / Salaries - Seasonal	47,040	40,000	7,040	14	43,835	46,998	37,686	27,917
603-4513-534-5210000 : Golf Course / Workmen's Compensation	488	462	26	5	524	465	390	369
603-4513-534-5221100 : FICA / Social Security	7,236	6,575	661	9	6,330	6,633	5,995	4,172
603-4513-534-5221200 : FICA / Medicare	1,692	1,538	154	9	1,480	1,551	1,402	976
603-4513-534-5266100 : Health Insurance / CIGNA	29,004	0	29,004	100	25,033	6,357	0	3,857
603-4513-534-5266500 : OPEB Retirement Health Savings Plan	2,500	5,000	-2,500	-100	2,500	2,500	625	2,486

Segments/Accounts	Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
603-4513-534-5267200 : Health Insurance / Aetna Dental -Emp	0	0	0	0	525	238	0	12
603-4513-534-5267900 : Health Insurance / Vision - Emp	0	107	-107	-100	183	106	0	-1
603-4513-534-5268100 : Health Insurance / Disability	0	0	0	0	0	0	0	107
603-4513-534-5269100 : Health Insurance / Life	0	0	0	0	0	0	0	33
603-4513-534-5282500 : Retirement / 25 Year Plan	0	0	0	0	0	10,510	0	8,577
603-4513-534-5283000 : Retirement / 30 Year Plan	0	0	0	0	0	3,008	0	0
603-4513-534-5310100 : Supplies / General Supplies	18,300	10,000	8,300	45	5,613	16,795	5,063	1,272
Type RECURRING ONE-TIME Narrative General Supplies Patio Furniture		Amount 10,000 8,300 18,300						
603-4513-534-5330200 : Energy / Electricity	39,150	29,000	10,150	25	28,249	22,849	27,761	22,362
603-4513-534-5390000 : Golf Course / Items Purchased - Resale	150,000	135,000	15,000	10	116,837	127,769	130,665	71,039
603-4513-534-5410000 : Golf Course / Professional Services	0	0	0	0	7,916	8,900	7,174	5,308
603-4513-534-5510100 : Disposal Fees	1,500	1,500	0	0	0	0	0	0
603-4513-534-5510200 : Cleaning Services / Custodial Services	5,000	0	5,000	100	4,857	3,631	172	2,167
603-4513-534-5520100 : Repair and Maint. Service / General Repair/Maint.	5,000	5,000	0	0	398	638	1,261	3,690
Type RECURRING Narrative Misc equipment repair		Amount 5,000 5,000						
603-4513-534-5520200 : Repair and Maint. Service / Maintenance Contracts	0	0	0	0	1,269	1,495	3,955	454
603-4513-534-5562100 : Solid Waste Benefit Charg	43	43	0	0	42	42	42	42
603-4513-534-5570000 : Golf Course / Licenses/Permits	1,800	1,800	0	0	1,235	171	1,189	164
Type RECURRING RECURRING Narrative Liquor License Tobacco License		Amount 1,500 300 1,800						
603-4513-534-5590000 : Taxes	0	0	0	0	0	0	0	4,784
603-4513-534-5610100 : Communications / Telephone	700	700	0	0	454	594	742	645
603-4513-534-5620100 : Transportation	0	0	0	0	0	0	50	0
603-4513-534-5621100 : Travel / Dues/Registration Fees	0	0	0	0	1,010	50	150	742
603-4513-534-5650000 : Golf Course / Insurance	745	629	116	15	1,112	1,098	984	165

Segments/Accounts	Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
SubTotal : 4513 : Restaurant	379,881	303,396	76,485	20	311,575	324,385	284,006	201,961
SubTotal : 603 : Golf Course Fund	379,881	303,396	76,485	20	311,575	324,385	284,006	201,961
SubTotal : EXPENSE	379,881	303,396	76,485	20	311,575	324,385	284,006	201,961
Grand Total	49,881	-6,604	56,485	113	67,823	42,053	-20,528	56,980

The City of Frederick
Working Budget Report
2027, Working, Details, FY 2027 Mayor's Budget Adopted
From Account: To Account:
Run Date: 06/18/2026 User: tbaugher
Report by: Fund, Dept/Div

Segments/Accounts		Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
EXPENSE									
603 : Golf Course Fund									
8111 : Bonded Debt									
603-8111-811-5811602 : 2016C Issue		70,000	65,000	5,000	7	0	0	0	0
603-8111-821-5821602 : Interest / 2016C Issue		7,850	11,100	-3,250	-42	9,363	13,100	15,567	17,767
603-8111-831-5410000 : Other Charges / Professional Services		39	39	0	0	7	14	0	7
Type	Narrative	Amount							
RECURRING	2016C - Paying Agent/Registrar	10							
RECURRING	2016C - Out of Pocket Expenses	29							
		39							
603-8111-831-5831500 : Amortization / 2016C Issue		0	0	0	0	0	5,497	5,497	5,497
SubTotal : 8111 : Bonded Debt		77,889	76,139	1,750	2	9,370	18,611	21,064	23,271
SubTotal : 603 : Golf Course Fund		77,889	76,139	1,750	2	9,370	18,611	21,064	23,271
SubTotal : EXPENSE		77,889	76,139	1,750	2	9,370	18,611	21,064	23,271
Grand Total		77,889	76,139	1,750	2	9,370	18,611	21,064	23,271

**The City of Frederick
Working Budget Report
2027, Working, Details, FY 2027 Mayor's Budget Adopted**

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REVENUE								
604 : Airport								
0000 : NA								
604-0000-000-3010000 : Beginning Fund Balance / Unencumbered	520,632	0	520,632	100	0	0	0	0
Type	Narrative	Amount						
ONE-TIME	Transfer to CIP	306,250						
ONE-TIME	Capital Expenditures	214,382						
		520,632						
604-0000-000-3610002 : Other Interest	0	0	0	0	0	50,117	0	0
604-0000-000-3810001 : Non-Operating Revenues / Investment Income	0	0	0	0	65,400	78,605	20,291	18,226
604-0000-000-3920001 : Inter-Fund Transfers / Transfer from General	0	0	0	0	0	0	0	2,793,743
604-0000-000-3920307 : Inter-Fund Transfers / Transfer from Airport CIP	0	0	0	0	0	707,134	3,742,777	4,490,691
SubTotal : 0000 : NA	-520,632	0	-520,632	100	-65,400	-835,856	-3,763,068	-7,302,660
SubTotal : 604 : Airport	-520,632	0	-520,632	100	-65,400	-835,856	-3,763,068	-7,302,660
SubTotal : REVENUE	-520,632	0	-520,632	100	-65,400	-835,856	-3,763,068	-7,302,660
Grand Total	-520,632	0	-520,632	100	-65,400	-835,856	-3,763,068	-7,302,660

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REVENUE								
604 : Airport								
3711 : Airport								
604-3711-371-3343102 : State of Maryland / Other State Grants	0	0	0	0	0	0	105,622	0
604-3711-371-3400005 : Airport / Merchandising Sales	3,000	100	2,900	96	3,287	33	33	170
Type RECURRING	Narrative		Amount					
			3,000					
			3,000					
604-3711-371-3437001 : Equipmental Rental / Washing Facility	0	0	0	0	0	0	0	110
604-3711-371-3437003 : Public Works / Hard Surface Tie-Down	60,000	60,000	0	0	61,614	65,750	57,500	62,375
604-3711-371-3437004 : Public Works / Hangars	80,000	78,000	2,000	2	83,840	79,170	80,941	75,867
604-3711-371-3437005 : Hangars / North Project	535,000	525,000	10,000	1	526,090	509,580	507,712	494,587
604-3711-371-3437007 : Landing Fees	55,000	30,000	25,000	45	30,662	38,439	0	0
604-3711-371-3621001 : Rentals / Rents	45,000	45,000	0	0	34,779	93,051	28,149	35,193
Type RECURRING	Narrative		Amount					
Type RECURRING	Festival of Flight Sponsors		15,000					
Type RECURRING	Revenue for land leases: Maryland State Police McHenry Land Lease (Jolee properties)		30,000					
			45,000					
604-3711-371-3621301 : Public Works / Airport Leases	400,000	390,000	10,000	2	391,521	598,133	324,315	301,658
604-3711-371-3653701 : Public Works / Fuel & Oil Fees	45,000	45,000	0	0	48,447	52,927	59,229	47,891
604-3711-371-3653702 : Gross Receipts Share - Airport Maintenance Shop	2,000	4,000	-2,000	-100	1,841	2,544	4,626	5,141
Type RECURRING	Narrative		Amount					
Type RECURRING	3% gross receipts estimate for new third party vendor operating a shop for the Fixed Base Operator.		2,000					
			2,000					
604-3711-371-3690001 : Miscellaneous / Other Misc. Receipts	500	500	0	0	52	174	0	3

Segments/Accounts		Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
Type	Narrative	Amount							
RECURRING	Fee for commercial use at airport	500 500							
604-3711-371-3930001	: Capital Asset Disposition / Sale of Gen. Cap. Asse	0	0	0	0	0	0	0	1,820
SubTotal : 3711 : Airport		-1,225,500	-1,177,600	-47,900	3	-1,182,133	-1,439,801	-1,168,127	-1,024,815
SubTotal : 604 : Airport		-1,225,500	-1,177,600	-47,900	3	-1,182,133	-1,439,801	-1,168,127	-1,024,815
SubTotal : REVENUE		-1,225,500	-1,177,600	-47,900	3	-1,182,133	-1,439,801	-1,168,127	-1,024,815
EXPENSE									
604 : Airport									
3711 : Airport									
604-3711-371-5121100	: Salaries - Full Time / Productive Time	390,286	303,688	86,598	22	250,462	224,467	225,496	214,711
604-3711-371-5121200	: Salaries - Full Time / Vacation	0	0	0	0	13,636	23,044	18,101	17,474
604-3711-371-5121300	: Salaries - Full Time / Sick	0	0	0	0	6,284	13,723	5,212	1,747
604-3711-371-5121400	: Salaries - Full Time / Holiday	0	0	0	0	13,893	13,918	13,298	12,250
604-3711-371-5121500	: Salaries - Full Time / Other Leave	0	0	0	0	6,698	10,287	6,395	3,618
604-3711-371-5141200	: Overtime / Standby	1,500	1,500	0	0	901	2,629	220	272
604-3711-371-5141300	: Overtime / Premium Overtime	3,600	3,600	0	0	5,934	3,966	3,292	255
604-3711-371-5150000	: Salaries - Perm Part Time	87,387	82,820	4,567	5	71,528	58,397	49,975	21,447
604-3711-371-5210000	: Transportation / Workmen's Compensation	8,612	8,202	410	4	9,246	8,264	6,946	6,616
604-3711-371-5221100	: FICA / Social Security	29,932	24,280	5,652	18	21,667	20,459	18,641	15,712
604-3711-371-5221200	: FICA / Medicare	7,001	5,678	1,323	18	5,067	4,785	4,359	3,675
604-3711-371-5264100	: Health Insurance / Retirees >= 65	6,216	3,200	3,016	48	4,632	2,892	2,736	5,483
604-3711-371-5266100	: Health Insurance / CIGNA	76,303	69,628	6,675	8	69,725	66,778	63,674	46,721
604-3711-371-5266200	: Health Insurance / CIGNA - Retirees	28,289	27,201	1,088	3	27,201	27,865	29,687	25,118
604-3711-371-5266300	: Health Insurance / OPEB Payment	9,130	9,130	0	0	9,130	9,130	9,130	9,130
604-3711-371-5266400	: Health Insurance / OPEB Unfunded	0	0	0	0	0	-210,260	-57,905	-117,118
604-3711-371-5266500	: OPEB Retirement Health Savings Plan	5,000	10,050	-5,050	-101	5,000	5,000	5,000	5,000
604-3711-371-5267200	: Health Insurance / Aetna Dental -Emp	1,418	3,530	-2,112	-149	3,058	2,791	2,469	0
604-3711-371-5267900	: Vision - Emp	0	637	-637	-100	532	498	412	0
604-3711-371-5268100	: Health Insurance / Disability	1,122	1,103	19	1	1,026	1,046	973	665

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604-3711-371-5269100 : Health Insurance / Life			798	798	0	0	945	927	815	334
604-3711-371-5282500 : Retirement / 25 Year Plan			0	0	0	0	0	-51,208	-41,107	-19,421
604-3711-371-5283000 : Retirement / 30 Year Plan			34,466	35,788	-1,322	-4	35,788	56,635	60,701	56,554
604-3711-371-5291100 : Misc Benefits / Tuition			1,500	1,500	0	0	0	0	0	0
604-3711-371-5310100 : Supplies / General Supplies			65,000	60,000	5,000	7	59,536	59,340	44,041	31,702
Type RECURRING			Narrative		Amount					
RECURRING			pavement rehabilitation materials		10,000					
			general supplies		55,000					
					65,000					
604-3711-371-5310300 : Supplies / Clothing/Uniforms			1,000	1,000	0	0	1,200	975	323	513
604-3711-371-5310600 : Supplies / Motor Vehicles			5,000	5,000	0	0	5,153	809	1,090	1,336
604-3711-371-5330100 : Energy / Fuel & Oil			13,000	12,000	1,000	7	10,103	8,863	12,792	12,621
604-3711-371-5330200 : Energy / Electricity			35,000	25,000	10,000	28	32,726	25,885	21,349	20,017
604-3711-371-5330300 : Energy / Natural Gas			5,000	5,000	0	0	4,162	3,986	3,218	4,180
604-3711-371-5340000 : Transportation / Chemicals			30,000	13,800	16,200	54	3,003	25,403	2,815	3,127
604-3711-371-5390000 : Airport / Items Purchased - Resale			3,500	3,000	500	14	3,000	1,571	0	0
Type RECURRING			Narrative		Amount					
RECURRING			Shirts/hats/etc for sale		3,500					
					3,500					
604-3711-371-5410000 : Transportation / Professional Services			50,000	42,000	8,000	16	33,355	63,715	50,768	4,770
Type RECURRING			Narrative		Amount					
RECURRING			Funding for on-call consultants to assist with engineering and specialized services for airport projects.		42,000					
			Credit card fees		8,000					
					50,000					
604-3711-371-5510200 : Cleaning Services / Custodial Services			3,500	2,700	800	22	2,678	2,143	1,956	2,310
Type RECURRING			Narrative		Amount					
RECURRING			Airport facility and window cleaning.		3,500					
					3,500					
604-3711-371-5520100 : Repair and Maint. Service / General Repair/Maint.			56,000	56,000	0	0	29,288	34,473	70,062	112,017
Type RECURRING			Narrative		Amount					
RECURRING			Annual preventative maint & repair; increased focus on MX		50,000					
			Annual fire extinguisher inspection		6,000					
					56,000					

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604-3711-371-5520101 : Motor Vehicle Repairs and Maint. Service	3,000	3,000	0	0	2,827	834	2,141	48
604-3711-371-5520200 : Repair and Maint. Service / Maintenance Contracts	11,000	17,000	-6,000	-55	10,919	7,606	7,008	7,437
Type RECURRING Narrative Annual AWOS & preventative maint. Amount 4,500 6,500 11,000								
604-3711-371-5540200 : Rentals / Equipment and Vehicles	21,000	21,000	0	0	16,984	7,937	4,022	1,165
Type RECURRING Narrative Port-a-pot service Amount 1,500 19,500 21,000								
604-3711-371-5560100 : Water/Sewer Service / Water/Sewer Service	4,000	3,000	1,000	25	3,264	4,146	4,436	3,536
604-3711-371-5562100 : Water/Sewer Service / Solid Waste Benefit Charg	4,634	4,634	0	0	3,654	3,654	3,654	3,654
604-3711-371-5570000 : Transportation / Licenses/Permits	1,000	500	500	50	11	215	516	413
Type RECURRING Narrative Adobe licenses Amount 990 10 1,000								
604-3711-371-5610100 : Communications / Telephone	5,000	4,000	1,000	20	3,968	3,471	4,014	3,038
604-3711-371-5610200 : Communications / Postage	500	500	0	0	3	43	61	18
604-3711-371-5620100 : Travel / Transportation	4,000	2,500	1,500	37	1,690	850	1,461	0
Type RECURRING Narrative Travel costs for conference/training/trade show attendance. Amount 4,000 4,000								
604-3711-371-5621100 : Travel / Dues/Registration Fees	15,000	15,000	0	0	9,484	14,403	6,950	10,928
Type RECURRING Narrative Conference/Exhibit Registration fees. Amount 10,000 5,000 15,000								
604-3711-371-5622100 : Travel / Lodging	5,000	5,000	0	0	3,708	2,531	4,628	1,787
Type RECURRING Narrative Maryland Advisory Council conference Amount 1,500 1,500 2,000 5,000								

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604-3711-371-5623100	: Travel / Meals/Food		1,000	640	360	36	571	156	106	56
Type	Narrative		Amount							
RECURRING	Meal reimbursement for conferences/training/trade shows		1,000 1,000							
604-3711-371-5630000	: Transportation / Advertising		2,500	2,500	0	0	2,225	2,093	1,836	652
Type	Narrative		Amount							
RECURRING	Airport marketing & branding efforts in coordination with DED.		2,500 2,500							
604-3711-371-5640000	: Transportation / Printing & Binding		1,000	500	500	50	0	97	357	0
Type	Narrative		Amount							
RECURRING	Marketing efforts		1,000 1,000							
604-3711-371-5650000	: Transportation / Insurance		51,962	50,471	1,491	2	50,092	32,192	29,345	26,595
604-3711-371-5660000	: Donations		5,000	0	5,000	100	0	0	0	0
Type	Narrative		Amount							
	FOF aircraft		5,000 5,000							
604-3711-371-5719000	: Land / Contra-expense		0	0	0	0	0	-40,600	0	0
604-3711-371-5740100	: Machinery & equipment / Vehicles		0	60,000	-60,000	-100	52,561	0	0	0
604-3711-371-5740200	: Machinery & Equipment / Machinery		0	0	0	0	0	9,700	0	21,127
604-3711-371-5749000	: Machinery & Equipment / Contra-expense		0	0	0	0	0	-9,700	0	-21,127
604-3711-371-5781100	: Depreciation / Buildings		0	0	0	0	0	208,743	208,744	208,743
604-3711-371-5783100	: Depreciation / Improvements - Non-Bldgs.		0	0	0	0	0	1,634,620	1,679,171	309,520
604-3711-371-5785100	: Depreciation / Equipment		0	0	0	0	0	16,621	15,236	16,803
SubTotal : 3711 : Airport			1,095,156	1,008,078	87,078	7	908,518	2,422,808	2,610,620	1,097,229
SubTotal : 604 : Airport			1,095,156	1,008,078	87,078	7	908,518	2,422,808	2,610,620	1,097,229
SubTotal : EXPENSE			1,095,156	1,008,078	87,078	7	908,518	2,422,808	2,610,620	1,097,229
Grand Total			-130,344	-169,522	39,178	-31	-273,615	983,007	1,442,493	72,414

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EXPENSE								
604 : Airport								
3712 : Air Traffic Control Tower								
604-3712-371-5310100 : Supplies / General Supplies	3,000	3,000	0	0	9,497	8,899	1,372	2,259
Type RECURRING		Amount 3,000 3,000						
Narrative Supplies for ATC facility repairs and general office supplies								
604-3712-371-5330100 : Fuel & Oil	0	0	0	0	80	90	123	0
604-3712-371-5330200 : Energy / Electricity	20,000	14,000	6,000	30	16,004	14,706	12,594	10,895
604-3712-371-5410000 : Transportation / Professional Services	35,000	14,000	21,000	60	7,352	14,682	17,209	16,635
Type RECURRING		Amount 3,500						
Narrative Electrical testing								
Type RECURRING		6,500						
Narrative Comcast fiber line in tower								
Type RECURRING		25,000						
Narrative ADSB traffic display subscription								
604-3712-371-5510200 : Cleaning Services / Custodial Services	5,500	4,500	1,000	18	4,225	4,613	3,216	4,110
Type RECURRING		Amount 5,500 5,500						
Narrative Required cleaning services for the building and windows.								
604-3712-371-5520100 : Repair and Maint. Service / General Repair/Maint.	20,000	20,000	0	0	20,965	20,662	160,769	15,442
Type RECURRING		Amount 20,000 20,000						
Narrative MISC Equipment								
604-3712-371-5520200 : Repair and Maint. Service / Maintenance Contracts	20,000	20,000	0	0	15,047	7,502	14,851	16,904
Type RECURRING		Amount 10,000						
Narrative Avionics contract with Wolen LLC.								
Type RECURRING		10,000						
Narrative Elevator contract with Elevator Solutions.								
		20,000						

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604-3712-371-5560100 : Water/Sewer Service / Water/Sewer Service		1,000	1,000	0	0	916	843	1,110	1,012
604-3712-371-5610100 : Communications / Telephone		5,000	5,000	0	0	4,870	5,347	5,099	4,418
604-3712-371-5650000 : Insurance		226	167	59	26	296	496	444	328
604-3712-371-5740200 : Machinery/Equipment		235,000	0	235,000	100	0	0	0	0
	Type			Amount					
	ONE-TIME			60,000					
	ONE-TIME			35,000					
	ONE-TIME			140,000					
				235,000					
604-3712-371-5781100 : Depreciation / Buildings		0	0	0	0	0	142,924	142,924	142,924
SubTotal : 3712 : Air Traffic Control Tower		344,726	81,667	263,059	76	79,252	220,764	359,711	214,927
SubTotal : 604 : Airport		344,726	81,667	263,059	76	79,252	220,764	359,711	214,927
SubTotal : EXPENSE		344,726	81,667	263,059	76	79,252	220,764	359,711	214,927
Grand Total		344,726	81,667	263,059	76	79,252	220,764	359,711	214,927

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EXPENSE								
604 : Airport								
9111 : Operating Transfers								
604-9111-000-5910000 : Transfers Out / Interfund Transfers	306,250	72,500	233,750	76	76,750	146,250	50,000	185,834
Type ONE-TIME		Amount 306,250 306,250						
Narrative Transfer to CIP								
SubTotal : 9111 : Operating Transfers	306,250	72,500	233,750	76	76,750	146,250	50,000	185,834
SubTotal : 604 : Airport	306,250	72,500	233,750	76	76,750	146,250	50,000	185,834
SubTotal : EXPENSE	306,250	72,500	233,750	76	76,750	146,250	50,000	185,834
Grand Total	306,250	72,500	233,750	76	76,750	146,250	50,000	185,834

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EXPENSE								
604 : Airport								
9211 : Contingency								
604-9211-000-5920000 : Contingency Fund	0	15,355	-15,355	-100	0	0	0	0
SubTotal : 9211 : Contingency	0	15,355	-15,355	-100	0	0	0	0
SubTotal : 604 : Airport	0	15,355	-15,355	-100	0	0	0	0
SubTotal : EXPENSE	0	15,355	-15,355	-100	0	0	0	0
Grand Total	0	15,355	-15,355	-100	0	0	0	0

The City of Frederick
Working Budget Report
2027, Working, Details, FY 2027 Mayor's Budget Adopted
From Account: To Account:
Run Date: 06/18/2026 User: tbaugher
Report by: Fund, Dept/Div

Segments/Accounts	Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
REVENUE								
605 : Parking Fund								
0000 : NA								
605-0000-000-3010000 : Beginning Fund Balance / Unencumbered	440,608	1,131,307	-690,699	-157	0	0	0	0
Type	Narrative		Amount					
ONE-TIME	Use of Fund Balance - CIP		250,000					
ONE-TIME	Use of Fund Balance - Capital Expenditures		190,608					
			440,608					
605-0000-000-3810001 : Non-Operating Revenues / Investment Income	0	0	0	0	532,493	645,472	559,081	282,263
605-0000-000-3910002 : General Long-Term Oblig. / Debt Issue Premium	0	0	0	0	0	105,369	105,369	105,369
605-0000-000-3920308 : Inter-Fund Transfers / Transfer from Parking CIP	0	0	0	0	0	0	0	13,682
SubTotal : 0000 : NA	-440,608	-1,131,307	690,699	-157	-532,493	-750,841	-664,450	-401,314
SubTotal : 605 : Parking Fund	-440,608	-1,131,307	690,699	-157	-532,493	-750,841	-664,450	-401,314
SubTotal : REVENUE	-440,608	-1,131,307	690,699	-157	-532,493	-750,841	-664,450	-401,314
Grand Total	-440,608	-1,131,307	690,699	-157	-532,493	-750,841	-664,450	-401,314

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REVENUE									
605 : Parking Fund									
3611 : Public Parking									
605-3611-361-3223601 : Non-business Lic./Permits / Residents Parking Perm		66,000	36,000	30,000	45	36,165	36,977	35,674	36,315
Type	Narrative	Amount							
RECURRING	1ST PERMIT PER CALENDAR YEAR IF METERED: \$50 X 800 = \$40,000.00 2nd PERMIT : \$100 X 200 = \$20,000.00 TOTAL = 60,000.00	60,000							
RECURRING	1ST PERMIT PER CALENDAR YEAR IF NON-METERED: FREE 2ND PERMIT: \$100.00 X 60 = \$6000.00 1/2 PRICE IF PURCHASED JULY 1 - DECEMBER 31 FREE PERMIT POLICY AIMED AT RESIDENTS ON THE FRINGE OF THE DOWNTOWN BUSINESS DISTRICT. (EST.175 FREE PERMITS)	6,000							
		66,000							
605-3611-361-3223602 : Non-business Lic./Permits / No Parking Permits		8,500	6,000	2,500	29	6,623	6,083	6,591	6,016
Type	Narrative	Amount							
RECURRING	ALL DAY AT NON-METERED SPACE: \$1 X 4250	4,250							
RECURRING	PER HOUR AT METERED METERED SPACE: \$1 X 4250	4,250							
		8,500							
605-3611-361-3400002 : Public Works / Labor		0	0	0	0	0	1,038	1,039	769
605-3611-361-3436002 : Public Works / Parking Meters		850,000	850,000	0	0	771,178	776,201	842,513	766,179
Type	Narrative	Amount							
RECURRING	Historical Trend Methodology	850,000							
605-3611-361-3436004 : Parking Programs / Park 'N' Shop		15,672	15,672	0	0	12,698	11,162	12,202	15,674
Type	Narrative	Amount							
RECURRING	HISTORICAL MONTHLY AVERAGE = \$1306.00	15,672							
		15,672							
605-3611-361-3436007 : Parking Meter Supplemental Fee		11,676	9,588	2,088	17	10,674	12,526	11,854	11,062
Type	Narrative	Amount							
RECURRING	Parkmobile fee current monthly average = \$973.00	11,676							

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				11,676						
605-3611-361-3513601 : Public Works Activities / Parking Violations			889,834	750,000	139,834	15	910,109	830,130	744,712	728,937
Type	Narrative	Amount								
RECURRING	Based on historical methodology	889,834								
				889,834						
605-3611-361-3513602 : Public Works Activities / Parking Scofflaw			28,848	28,848	0	0	20,782	30,552	24,896	34,568
Type	Narrative	Amount								
RECURRING	HISTORICAL AVERAGE \$2,404.00 PER MONTH IN TOWING X 12 MONTHS	28,848								
				28,848						
605-3611-361-3690001 : Miscellaneous / Other Misc. Receipts			0	0	0	0	0	0	53	0
605-3611-361-3930001 : Capital Asset Disposition / Sale of Gen. Cap. Asse			0	0	0	0	0	61,800	0	1,800
605-3611-362-3436001 : Non-business Lic./Permits / Parking Privileges			50,880	46,740	4,140	8	73,049	59,907	56,113	51,516
Type	Narrative	Amount								
RECURRING	NORTH MARKET ST. LOT: \$80 X 39 SPACES X 12 MONTHS	37,440								
RECURRING	CARROLL CREEK LOT: \$112.00 PER MONTH X 10 SPACES X 12 MONTHS	13,440								
				50,880						
605-3611-363-3436005 : Parking Programs / Deck Debit Card			52,152	44,700	7,452	14	72,992	44,993	56,811	15,695
Type	Narrative	Amount								
RECURRING	MONTHLY AVERAGE: \$4346.00 x 12 months	52,152								
SubTotal : 3611 : Public Parking			-1,973,562	-1,787,548	-186,014	9	-1,914,270	-1,871,369	-1,792,458	-1,668,531
SubTotal : 605 : Parking Fund			-1,973,562	-1,787,548	-186,014	9	-1,914,270	-1,871,369	-1,792,458	-1,668,531
SubTotal : REVENUE			-1,973,562	-1,787,548	-186,014	9	-1,914,270	-1,871,369	-1,792,458	-1,668,531
EXPENSE										
605 : Parking Fund										
3611 : Public Parking										
605-3611-361-5121100 : Salaries - Full Time / Productive Time			402,943	376,503	26,440	6	299,397	281,199	257,969	219,626
605-3611-361-5121200 : Salaries - Full Time / Vacation			0	0	0	0	31,316	33,429	27,740	25,353
605-3611-361-5121300 : Salaries - Full Time / Sick			0	0	0	0	12,812	8,585	7,562	19,525
605-3611-361-5121400 : Salaries - Full Time / Holiday			0	0	0	0	17,403	16,418	15,303	13,991

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605-3611-361-5121500 : Salaries - Full Time / Other Leave		0	0	0	0	11,473	14,779	10,115	5,552
605-3611-361-5141200 : Overtime / Standby		27,456	27,456	0	0	22,017	22,550	22,265	20,239
605-3611-361-5141300 : Overtime / Premium Overtime		7,000	34,456	-27,456	-393	26,824	24,997	20,873	15,604
605-3611-361-5150000 : Parking Facilities / Salaries - Perm Part Time		512,542	492,759	19,783	3	310,653	273,490	235,277	225,660
605-3611-361-5210000 : Parking Facilities / Workmen's Compensation		53,045	50,516	2,529	4	56,954	50,918	41,830	39,853
605-3611-361-5221100 : FICA / Social Security		58,900	57,732	1,168	1	45,036	41,417	36,632	32,952
605-3611-361-5221200 : FICA / Medicare		13,780	13,504	276	2	10,533	9,686	8,567	7,707
605-3611-361-5264100 : Health Insurance / Retirees >= 65		18,648	11,201	7,447	39	13,896	8,617	8,207	15,938
605-3611-361-5266100 : Health Insurance / CIGNA		117,350	189,408	-72,058	-62	84,909	85,802	64,008	50,589
605-3611-361-5266300 : Health Insurance / OPEB Payment		30,677	30,677	0	0	30,677	30,677	30,677	30,677
605-3611-361-5266400 : Health Insurance / OPEB Unfunded		0	0	0	0	0	-125,395	-472,832	-154,943
605-3611-361-5266500 : OPEB Retirement Health Savings Plan		8,500	9,175	-675	-8	9,750	8,500	8,500	8,500
605-3611-361-5267200 : Health Insurance / Aetna Dental -Emp		3,549	5,013	-1,464	-42	4,579	3,863	1,313	27
605-3611-361-5267900 : Vision - Emp		646	2,414	-1,768	-274	1,225	1,103	549	5
605-3611-361-5268100 : Health Insurance / Disability		2,165	2,071	94	4	1,828	1,797	1,632	794
605-3611-361-5269100 : Health Insurance / Life		1,146	1,146	0	0	1,398	1,396	1,166	494
605-3611-361-5282500 : Retirement / 25 Year Plan		75,755	70,201	5,554	7	70,201	20,690	26,934	35,882
605-3611-361-5283000 : Retirement / 30 Year Plan		6,322	17,022	-10,700	-170	17,022	46,054	16,401	19,067
605-3611-361-5291100 : Misc Benefits / Tuition		1,500	1,500	0	0	0	0	0	0
605-3611-361-5310100 : Supplies / General Supplies		42,600	49,100	-6,500	-16	41,151	29,325	30,916	32,402
Type		Narrative		Amount					
RECURRING		REPLACEMENT PARTS AND OTHER EQUIPMENT FOR		20,000					
RECURRING		PARKING APPLICATION SERVERS							
RECURRING		PARKING OFFICE SUPPLIES/INCLUDES PARKING TICKETS		12,000					
RECURRING		AND ENVELOPES FOR ENFORCEMENT							
RECURRING		NO PARKING SIGNS		4,000					
RECURRING		RESIDENT PERMIT DECALS		600					
RECURRING		LOTS MAINTAINENCE		1,000					
RECURRING		PAINT FOR CURB PAINTING		4,000					
RECURRING		SMALL TOOLS AND EQUIPMENT		1,000					
				42,600					
605-3611-361-5310300 : Supplies / Clothing/Uniforms		3,500	2,500	1,000	28	751	2,000	1,836	1,413
Type		Narrative		Amount					
RECURRING		ENFORCEMENT OFFICERS, METER TECHNICIAN AND		3,500					

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NIGHTLY SECURITY				3,500						
605-3611-361-5310600	:	Supplies / Motor Vehicles	10,000	5,000	5,000	50	601	932	2,022	1,765
Type		Narrative		Amount						
RECURRING		VEHICLE PARTS/SUPPLIES TO COVER REPAIRS FOR DEPT. TRUCKS		10,000						
				10,000						
605-3611-361-5330100	:	Energy / Fuel & Oil	12,500	12,500	0	0	7,089	8,820	13,212	10,461
Type		Narrative		Amount						
RECURRING		FUEL/OIL FOR FOUR PICKUP TRUCKS/INCLUDES NIGHT SECURITY USE/HISTORICAL REVIEW		12,500						
				12,500						
605-3611-361-5410000	:	Parking Facilities / Professional Services	169,189	294,706	-125,517	-75	275,143	275,057	242,510	162,213
Type		Narrative		Amount						
RECURRING		TOWING FOR SCOFFLAW EXPENSE/ HISTORICAL REVIEW		50,000						
RECURRING		COMCAST HIGH SPEED INTERNET SERVICE FOR CREDIT CARD		3,480						
RECURRING		PHYSICAL/DRUG TESTING		709						
RECURRING		PARKMOBILE/OFFICE CREDIT CARD FEES HISTORICAL REVIEW		84,000						
RECURRING		PARKING CONSULTANTS AS NEEDED		25,000						
RECURRING		MOWING FOR MARC TRAIN LOT \$60.00 per week x 25 weeks = \$1500.00		1,500						
RECURRING		LANDSCAPING SERVICES		4,500						
				169,189						
605-3611-361-5510300	:	Lawn Care	0	0	0	0	1,795	1,416	1,652	115
605-3611-361-5510400	:	Cleaning Services / Snow Removal	10,000	10,000	0	0	10,690	16,975	9,500	1,215
Type		Narrative		Amount						
RECURRING		SNOW REMOVAL FOR LOTS WITH THIRD PARTY CONTRACTOR		10,000						
				10,000						
605-3611-361-5520100	:	Repair and Maint. Service / General Repair/Maint.	12,000	22,000	-10,000	-84	35,545	4,649	0	1,188
Type		Narrative		Amount						
RECURRING		REVENUE COMPUTER/EQUIPMENT REPAIR AND SERVICES		12,000						
				12,000						
605-3611-361-5520101	:	Motor Vehicle Repairs and Maint. Service	20,000	20,000	0	0	3,132	18,094	9,023	9,923
Type		Narrative		Amount						
RECURRING		Repair of department motor vehicles		20,000						
				20,000						

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605-3611-361-5520200 : Repair and Maint. Service / Maintenance Contracts			12,310	12,754	-444	-4	4,225	6,199	6,601	5,144
Type	Narrative	Amount								
RECURRING	XEROX MAINTAINENCE	1,215								
RECURRING	Dark Fiber	6,000								
RECURRING	Holtzople PM Maintenance Patrick/Court HVAC	5,095								
		12,310								
605-3611-361-5540200 : Rentals / Equipment and Vehicles			300	300	0	0	0	0	0	0
Type	Narrative	Amount								
RECURRING	RENTALS AS NEEDED	300								
		300								
605-3611-361-5570000 : Parking Facilities / Licenses/Permits			0	0	0	0	1,451	359	253	380
605-3611-361-5610100 : Communications / Telephone			750	750	0	0	0	0	0	0
Type	Narrative	Amount								
RECURRING	CELL PHONES USED BY SECURITY PERSONNEL	750								
		750								
605-3611-361-5610200 : Communications / Postage			600	600	0	0	671	601	601	521
605-3611-361-5620100 : Travel / Transportation			1,600	1,600	0	0	0	0	0	1,782
Type	Narrative	Amount								
RECURRING	TRAVEL TO AND FROM ANNUAL INTERNATIONAL PARKING CONVENTION PARKING MANAGER AND ASSISTANT PARKING MANAGER.	1,600								
		1,600								
605-3611-361-5621100 : Travel / Dues/Registration Fees			2,400	2,400	0	0	720	720	695	2,293
Type	Narrative	Amount								
RECURRING	DUES FOR INTERNATIONAL PARKING INSTITUTE ANNUAL MEMBERSHIP	800								
RECURRING	REGISTRATION FOR ANNUAL INTERNATIONAL PARKING INSTITUTE PARKING CONVENTION	1,600								
		2,400								
605-3611-361-5622100 : Travel / Lodging			3,400	3,400	0	0	0	1,013	-173	3,350
Type	Narrative	Amount								
RECURRING	LODGING FOR FIVE DAYS AT ANNUAL PARKING CONVENTION PARKING MANAGER AND ASSISTANT MANAGER	3,400								
		3,400								
605-3611-361-5630000 : Parking Facilities / Advertising			500	500	0	0	0	0	0	0
Type	Narrative	Amount								
RECURRING	ADVERTISING AS NEEDED	500								
		500								

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605-3611-361-5650000 : Parking Facilities / Insurance	23,380	7,628	15,752	67	26,741	9,428	8,243	7,458
605-3611-361-5740100 : Machinery & Equipment / Vehicles	0	0	0	0	0	95,686	61,079	83,544
605-3611-361-5740200 : Machinery & Equipment / Machinery	0	0	0	0	48,173	20,109	0	0
605-3611-361-5749000 : Machinery & Equipment / Contra-expense	0	0	0	0	0	-115,795	-61,079	-83,544
605-3611-361-5781100 : Depreciation / Buildings	0	0	0	0	0	237	237	237
605-3611-361-5785100 : Depreciation / Equipment	0	0	0	0	0	42,431	25,889	21,228
605-3611-361-5790100 : Fixed Asset Disposal / Loss on Cap. Asset Disp.	0	0	0	0	0	14,442	0	0
SubTotal : 3611 : Public Parking	1,666,953	1,838,492	-171,539	-11	1,537,781	1,293,270	723,705	896,180
SubTotal : 605 : Parking Fund	1,666,953	1,838,492	-171,539	-11	1,537,781	1,293,270	723,705	896,180
SubTotal : EXPENSE	1,666,953	1,838,492	-171,539	-11	1,537,781	1,293,270	723,705	896,180
 Grand Total	 -306,609	 50,944	 -357,553	 116	 -376,489	 -578,099	 -1,068,753	 -772,351

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REVENUE								
605 : Parking Fund								
3621 : Church Street Deck								
605-3621-363-3373102 : Frederick County / Parking Deck Share	72,720	62,720	10,000	13	58,035	80,643	77,072	55,699
Type RECURRING	Narrative 25% OF OPERATING BUDGET ESTIMATE	Amount 72,720 72,720						
605-3621-363-3436101 : Public Works / Church Street Deck	962,000	962,000	0	0	919,741	883,847	923,266	955,010
Type RECURRING	Narrative Historical Trend Methodology	Amount 962,000 962,000						
605-3621-363-3690001 : Miscellaneous / Other Misc. Receipts	0	0	0	0	0	0	0	2,163
605-3621-363-3930001 : Sale of Gen. Cap. Assets	0	0	0	0	0	0	0	240
SubTotal : 3621 : Church Street Deck	-1,034,720	-1,024,720	-10,000	0	-977,776	-964,490	-1,000,338	-1,013,112
SubTotal : 605 : Parking Fund	-1,034,720	-1,024,720	-10,000	0	-977,776	-964,490	-1,000,338	-1,013,112
SubTotal : REVENUE	-1,034,720	-1,024,720	-10,000	0	-977,776	-964,490	-1,000,338	-1,013,112
EXPENSE								
605 : Parking Fund								
3621 : Church Street Deck								
605-3621-363-5121100 : Salaries - Full Time / Productive Time	31,335	28,283	3,052	9	23,027	20,335	19,011	16,564
605-3621-363-5121200 : Salaries - Full Time / Vacation	0	0	0	0	1,619	2,290	2,237	2,044
605-3621-363-5121300 : Salaries - Full Time / Sick	0	0	0	0	698	1,032	943	2,051
605-3621-363-5121400 : Salaries - Full Time / Holiday	0	0	0	0	1,290	1,187	1,183	1,114
605-3621-363-5121500 : Salaries - Full Time / Other Leave	0	0	0	0	1,326	1,688	1,355	953
605-3621-363-5141200 : Overtime / Standby	0	0	0	0	0	57	0	73
605-3621-363-5141300 : Overtime / Premium Overtime	300	300	0	0	260	260	881	244

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605-3621-363-5150000 : Parking Facilities / Salaries - Perm Part Time		105,092	97,663	7,429	7	81,763	76,929	72,473	54,095
605-3621-363-5210000 : Parking Facilities / Workmen's Compensation		116	114	2	1	125	116	97	90
605-3621-363-5221100 : FICA / Social Security		8,477	7,828	649	7	6,760	6,403	6,062	4,687
605-3621-363-5221200 : FICA / Medicare		1,982	1,828	154	7	1,581	1,497	1,418	1,096
605-3621-363-5266100 : Health Insurance / CIGNA		21,197	8,510	12,687	59	11,956	7,341	6,139	4,564
605-3621-363-5266300 : Health Insurance / OPEB Payment		438	438	0	0	438	438	438	438
605-3621-363-5266400 : Health Insurance / OPEB Unfunded		0	0	0	0	0	-6,188	201	-1,588
605-3621-363-5266500 : OPEB Retirement Health Savings Plan		970	975	-5	-1	300	300	300	300
605-3621-363-5267200 : Health Insurance / Aetna Dental -Emp		579	331	248	42	519	273	157	0
605-3621-363-5267900 : Vision - Emp		105	167	-62	-60	157	83	50	0
605-3621-363-5268100 : Health Insurance / Disability		202	497	-295	-147	282	268	236	60
605-3621-363-5269100 : Health Insurance / Life		140	140	0	0	197	186	147	48
605-3621-363-5282500 : Retirement / 25 Year Plan		6,421	10,096	-3,675	-58	10,096	5,240	6,374	5,775
605-3621-363-5283000 : Retirement / 30 Year Plan		1,827	3,647	-1,820	-100	3,647	477	6,163	3,682
605-3621-363-5310100 : Supplies / General Supplies		79,150	118,170	-39,020	-50	16,724	18,957	34,095	18,040
Type	Narrative	Amount							
RECURRING	MACHINE TICKETS FOR DECK OPERATION	7,500							
RECURRING	CLEANING SUPPLIES FOR DECK	1,500							
RECURRING	EQUIPMENT FOR BUILDING/BUILDING REPAIR	10,000							
RECURRING	EQUIPMENT/PARTS FOR REPAIR OF EQUIPMENT IN DECK	15,000							
RECURRING	PAINT FOR STRIPING	750							
RECURRING	SMALL TOOLS/EQUIPMENT	200							
RECURRING	REPLACEMENT EQUIPMENT/PARTS FOR REVENUE EQUIPMENT	20,000							
RECURRING	ANNUAL SUBSCRIPTION FEE FOR PARKING APP	1,500							
RECURRING	ANNUAL SUBSCRIPTION - ZEPHIRE ONLINE INVOICING/PAYMENT	1,500							
ONE-TIME	UPGRADED CAMERA SERVER	21,200							
		79,150							
605-3621-363-5310300 : Supplies / Clothing/Uniforms		500	500	0	0	74	0	0	63
Type	Narrative	Amount							
RECURRING	CUSTODIAN/SECURITY PERSONNEL	500							
		500							
605-3621-363-5310600 : Supplies / Motor Vehicles		2,000	2,000	0	0	0	0	0	0
Type	Narrative	Amount							

Segments/Accounts		Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
RECURRING	PARTS AND SUPPLIES for GARAGE SWEEPER		2,000 2,000						
605-3621-363-5330100	: Energy / Fuel & Oil	750	750	0	0	60	0	159	93
Type RECURRING	Narrative FUEL/OIL FOR DECK SWEEPER/BASED ON HISTORICAL REVIEW		Amount 750 750						
605-3621-363-5330200	: Energy / Electricity	31,725	23,500	8,225	25	30,079	25,995	21,108	18,784
Type RECURRING	Narrative ELECTRIC USE FOR DECK/BASED ON HISTORICAL REVIEW		Amount 31,725 31,725						
605-3621-363-5340000	: Parking Facilities / Chemicals	6,000	6,000	0	0	3,880	3,987	5,901	0
Type RECURRING	Narrative ICE MELT FOR DECK AND SIDEWALKS AROUND DECK		Amount 6,000 6,000						
605-3621-363-5410000 Services	: Parking Facilities / Professional	86,492	66,492	20,000	23	54,651	73,541	53,715	53,754
Type RECURRING RECURRING RECURRING	Narrative CREDIT CARD SERVICES FOR DECK/HISTORICAL REVIEW PROFESSIONAL ENGINEERING SERVICES FOR DECK PHYSICAL AND DRUG TESTING		Amount 66,192 20,000 300 86,492						
605-3621-363-5510300	: Lawn Care	0	0	0	0	733	0	0	0
605-3621-363-5510400	: Cleaning Services / Snow Removal	10,000	10,000	0	0	9,710	10,738	8,653	700
Type RECURRING	Narrative SNOW REMOVAL FOR GARAGE USING THIRD PARTY CONTRACTOR		Amount 10,000 10,000						
605-3621-363-5520100 Repair/Maint.	: Repair and Maint. Service / General	120,000	120,000	0	0	18,475	24,139	11,070	15,073
Type RECURRING	Narrative PREVENTATIVE MAINTENANCE AND REPAIR, JOINT AND CONCRETE REPAIR, STAIRS, PAINTING AND CONTINUING INCREMENTAL REPAIR AND REHAB		Amount 100,000						
RECURRING	EQUIPMENT REPAIRS/INCLUDES REVENUE EQUIPMENT AND ELEVATOR		20,000 120,000						
605-3621-363-5520200 Maintenance Contracts	: Repair and Maint. Service /	25,410	25,410	0	0	16,209	20,045	22,961	15,929
Type	Narrative		Amount						

Segments/Accounts			Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
	RECURRING	ELEVATOR MAINTAINENCE CONTRACT		3,000						
	RECURRING	THIRD PARTY ELEVATOR MAINTENANCE INSPECTION		1,000						
	RECURRING	SECURITY CAMERA MAINTENANCE/INCLUDES PARTS AND SERVICE REPAIR		7,200						
	RECURRING	PEST/RODENT CONTROL/BI-MONTHLY		210						
	RECURRING	FIRE SERVICE MAINTENANCE/STANDPIPE SMOKE TEST, FIRE EXTINGUISHERS		2,000						
	RECURRING	DARK FIBER		12,000						
				25,410						
605-3621-363-5540200	: Rentals / Equipment and Vehicles		1,000	1,000	0	0	0	0	0	168
	Type	Narrative		Amount						
	RECURRING	MAN LIFT AS NEEDED FOR LIGHTING ETC.		1,000						
				1,000						
605-3621-363-5560100	: Property Services / Water/Sewer Service		1,000	900	100	10	554	943	986	833
	Type	Narrative		Amount						
	RECURRING	WATER/SEWER USE/HISTORICAL REVIEW		1,000						
				1,000						
605-3621-363-5562100	: Property Services / Solid Waste Benefit Charg		1,935	1,935	0	0	1,890	1,890	1,890	1,890
605-3621-363-5570000	: Licenses/Permits		2,000	3,500	-1,500	-75	4,635	3,100	1,800	1,800
	Type	Narrative		Amount						
	RECURRING	ANNUAL SOFTWARE LICENSE FOR SECURITY CAMERAS		2,000						
				2,000						
605-3621-363-5610100	: Communications / Telephone		1,750	1,750	0	0	1,300	1,222	1,021	906
	Type	Narrative		Amount						
	RECURRING	INCLUDES MODEMS AND HIGH SPEED INTERNET CONNECTIONS/HISTORICAL USE REVIEW		1,750						
				1,750						
605-3621-363-5650000	: Parking Facilities / Insurance		10,653	11,594	-941	-9	10,072	12,030	10,580	8,956
605-3621-363-5740200	: Machinery & Equipment / Machinery		225,344	0	225,344	100	0	0	0	0
	Type	Narrative		Amount						
	ONE-TIME	AMAANO ONE CONTROL SYSTEM UPGRADE		225,344						
				225,344						
605-3621-363-5781100	: Depreciation / Buildings		0	0	0	0	0	29,701	29,701	29,701
605-3621-363-5785100	: Depreciation / Equipment		0	0	0	0	0	4,698	4,698	41,915
SubTotal : 3621 : Church Street Deck			784,890	554,318	230,572	29	315,087	351,198	334,203	304,895
SubTotal : 605 : Parking Fund			784,890	554,318	230,572	29	315,087	351,198	334,203	304,895
SubTotal : EXPENSE			784,890	554,318	230,572	29	315,087	351,198	334,203	304,895

Segments/Accounts	Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
Grand Total	-249,830	-470,402	220,572	-89	-662,689	-613,292	-666,135	-708,217

The City of Frederick
Working Budget Report
2027, Working, Details, FY 2027 Mayor's Budget Adopted
From Account: To Account:
Run Date: 06/18/2026 User: tbaugher
Report by: Fund, Dept/Div

Segments/Accounts	Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
REVENUE								
605 : Parking Fund								
3622 : Court Street Deck								
605-3622-363-3400001 : Equipmental Rental	0	0	0	0	0	0	0	108
605-3622-363-3400002 : Labor	0	0	0	0	0	0	0	375
605-3622-363-3436201 : Public Works / Court Street Deck	880,000	880,000	0	0	847,229	854,456	876,732	843,580
Type RECURRING	Narrative Historical Trend Methodology		Amount 880,000 880,000					
605-3622-363-3436202 : Court St EV Charging	0	0	0	0	0	114	0	0
605-3622-363-3621001 : Rentals / Rents	0	0	0	0	15,956	69,740	67,401	67,401
605-3622-363-3690002 : Discounts Earned	0	0	0	0	0	0	11	29
SubTotal : 3622 : Court Street Deck	-880,000	-880,000	0	0	-863,185	-924,310	-944,144	-911,493
SubTotal : 605 : Parking Fund	-880,000	-880,000	0	0	-863,185	-924,310	-944,144	-911,493
SubTotal : REVENUE	-880,000	-880,000	0	0	-863,185	-924,310	-944,144	-911,493

EXPENSE

605 : Parking Fund

3622 : Court Street Deck

605-3622-363-5121100 : Salaries - Full Time / Productive Time	31,335	28,283	3,052	9	23,026	20,336	19,011	16,566
605-3622-363-5121200 : Salaries - Full Time / Vacation	0	0	0	0	1,619	2,290	2,238	2,044
605-3622-363-5121300 : Salaries - Full Time / Sick	0	0	0	0	698	1,032	943	2,052
605-3622-363-5121400 : Salaries - Full Time / Holiday	0	0	0	0	1,290	1,187	1,183	1,114
605-3622-363-5121500 : Salaries - Full Time / Other Leave	0	0	0	0	1,397	1,897	1,479	942
605-3622-363-5141200 : Overtime / Standby	0	0	0	0	0	57	0	73
605-3622-363-5141300 : Overtime / Premium Overtime	300	300	0	0	425	260	881	244
605-3622-363-5150000 : Parking Facilities / Salaries - Perm Part Time	98,069	92,982	5,087	5	85,240	79,711	67,776	52,023

Segments/Accounts			Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
605-3622-363-5210000 : Parking Facilities / Workmen's Compensation			7,352	6,999	353	4	7,893	7,048	5,929	5,648
605-3622-363-5221100 : FICA / Social Security			8,041	7,538	503	6	7,007	6,599	5,792	4,562
605-3622-363-5221200 : FICA / Medicare			1,880	1,760	120	6	1,639	1,543	1,355	1,067
605-3622-363-5264100 : Health Insurance / Retirees >= 65			3,108	1,600	1,508	48	2,316	1,446	1,368	2,741
605-3622-363-5266100 : Health Insurance / CIGNA			21,197	8,510	12,687	59	11,956	7,342	6,139	4,565
605-3622-363-5266300 : Health Insurance / OPEB Payment			4,090	4,090	0	0	4,090	4,090	4,090	4,090
605-3622-363-5266400 : Health Insurance / OPEB Unfunded			0	0	0	0	0	-57,329	-25,156	-24,420
605-3622-363-5266500 : OPEB Retirement Health Savings Plan			970	975	-5	-1	300	300	300	300
605-3622-363-5267200 : Health Insurance / Aetna Dental -Emp			579	331	248	42	519	273	157	0
605-3622-363-5267900 : Vision - Emp			105	167	-62	-60	157	82	49	0
605-3622-363-5268100 : Health Insurance / Disability			190	488	-298	-157	271	261	212	60
605-3622-363-5269100 : Health Insurance / Life			108	108	0	0	190	181	132	39
605-3622-363-5282500 : Retirement / 25 Year Plan			0	0	0	0	0	-130	-24	109
605-3622-363-5283000 : Retirement / 30 Year Plan			2,262	6,236	-3,974	-176	6,236	-9,546	-333	7,825
605-3622-363-5310100 : Supplies / General Supplies			66,400	90,800	-24,400	-37	25,120	13,792	56,448	25,070
Type Narrative Amount										
RECURRING MACHINE TICKETS FOR DECK OPERATION										10,350
RECURRING CLEANING SUPPLIES FOR DECK										1,500
RECURRING BUILDING EQUIPMENT/PARTS FOR REPAIR/SERVICE										15,000
RECURRING EQUIPMENT FOR REPAIR/SERVICE OF REVENUE EQUIPMENT										15,000
RECURRING PAINT FOR STRIPING										750
RECURRING SMALL TOOLS/EQUIPMENT										200
RECURRING REPLACEMENT EQUIPMENT/PARTS FOR REVENUE EQUIPMENT										20,000
RECURRING ANNUAL SUBSCRIPTION FEE FOR PARKING APP										1,500
RECURRING ANNUAL SUBSCRIPTION - ZEPHIRE ONLINE INVOICING/PAYMENT										2,100
										66,400
605-3622-363-5310300 : Supplies / Clothing/Uniforms			500	500	0	0	132	0	121	0
Type Narrative Amount										
RECURRING CUSTODIAN/SECURITY										500
										500
605-3622-363-5330200 : Energy / Electricity			52,650	39,000	13,650	25	34,300	29,554	22,645	19,309
Type Narrative Amount										
RECURRING ELECTRIC USE FOR DECK/HISTORICAL REVIEW										52,650
										52,650

Segments/Accounts			Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
605-3622-363-5340000 : Parking Facilities / Chemicals			6,000	6,000	0	0	3,880	3,987	5,901	0
Type	Narrative	Amount								
RECURRING	ICE MELT FOR DECK/SIDEWALKS	6,000								
		6,000								
605-3622-363-5410000 : Parking Facilities / Professional Services			75,090	65,090	10,000	13	44,117	65,315	33,046	46,972
Type	Narrative	Amount								
RECURRING	CREDIT CARD SERVICES FOR DECK/HISTORICAL REVIEW	54,790								
RECURRING	PROFESSIONAL ENGINEERING SERVICES CONSULTANT FOR CONDITION SURVEY	20,000								
RECURRING	PHYSICAL/DRUG TESTING	300								
		75,090								
605-3622-363-5510100 : Disposal Fees			0	0	0	0	11	0	0	0
605-3622-363-5510300 : Lawn Care			0	0	0	0	733	0	0	0
605-3622-363-5510400 : Cleaning Services / Snow Removal			10,000	10,000	0	0	10,510	8,333	8,320	700
Type	Narrative	Amount								
RECURRING	SNOW REMOVAL FOR GARAGE USING THIRD PARTY CONTRACTOR	10,000								
		10,000								
605-3622-363-5520100 : Repair and Maint. Service / General Repair/Maint.			120,000	120,000	0	0	59,712	49,665	89,565	17,751
Type	Narrative	Amount								
RECURRING	PREVENTATIVE MAINTENANCE AND REPAIR, JOINT AND CONCRETE REPAIR, STAIRS, PAINTING AND CONTINUING INCREMENTAL REPAIR AND REHAB	100,000								
RECURRING	EQUIPMENT/REVENUE PAY STATION REPAIR	20,000								
		120,000								
605-3622-363-5520200 : Repair and Maint. Service / Maintenance Contracts			26,960	26,460	500	1	19,274	21,895	20,141	14,239
Type	Narrative	Amount								
RECURRING	ELEVATOR SERVICE CONTRACT	3,000								
RECURRING	THIRD PARTY ELEVATOR INSPECTION PER STATE	1,000								
RECURRING	SECURITY CAMERAS MAINTENANCE/INCLUDES PARTS AND REPAIRS	7,200								
RECURRING	SECURITY ALARM MONITORING FOR OFFICE IN DECK	945								
RECURRING	FIRE SERVICE MAINTENANCE/STANDPIPE/SMOKE TEST, FIRE EXTINGUISHERS	2,000								
RECURRING	PEST CONTROL SERVICE	315								
RECURRING	DARK FIBER	12,000								
RECURRING	MD state inspection of EV chargers	500								
		26,960								
605-3622-363-5540200 : Rentals / Equipment and Vehicles			1,000	1,000	0	0	0	0	0	0

Segments/Accounts			Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
Type	Narrative	Amount								
RECURRING	Man lift as need to repair and clean stair tower windows	1,000 1,000								
605-3622-363-5562100	: Property Services / Solid Waste Benefit Charg	4,343	4,343	0	0	4,242	4,242	4,242	4,242	
605-3622-363-5570000	: Licenses/Permits	2,000	3,500	-1,500	-75	5,690	3,100	1,800	1,800	
Type	Narrative	Amount								
RECURRING	ANNUAL SOFTWARE LICENSE FOR SECURITY CAMERAS	2,000 2,000								
605-3622-363-5610100	: Communications / Telephone	5,000	5,000	0	0	4,490	4,392	3,813	3,279	
Type	Narrative	Amount								
RECURRING	INCLUDES MODEMS/HIGH SPEED INTERNET CONNECTIONS/HISTORICAL REVIEW	5,000 5,000								
605-3622-363-5650000	: Parking Facilities / Insurance	14,421	13,068	1,353	9	13,192	13,654	12,096	10,256	
605-3622-363-5720000	: Buildings	0	0	0	0	141,638	0	0	0	
605-3622-363-5730000	: Impvts Other Than Bldgs.	0	142,000	-142,000	-100	0	0	0	0	
605-3622-363-5740200	: Machinery & Equipment / Machinery	240,270	0	240,270	100	0	0	0	8,914	
Type	Narrative	Amount								
ONE-TIME	AMANO ONE CONTROL SYSTEM UPGRADE	240,270 240,270								
605-3622-363-5749000	: Machinery & Equipment / Contra-expense	0	0	0	0	0	0	0	-8,914	
605-3622-363-5781100	: Depreciation / Buildings	0	0	0	0	0	63,351	63,366	63,366	
605-3622-363-5785100	: Depreciation / Equipment	0	0	0	0	0	3,722	3,722	42,694	
SubTotal : 3622 : Court Street Deck			804,220	687,128	117,092	14	523,310	353,932	418,747	331,322
SubTotal : 605 : Parking Fund			804,220	687,128	117,092	14	523,310	353,932	418,747	331,322
SubTotal : EXPENSE			804,220	687,128	117,092	14	523,310	353,932	418,747	331,322
Grand Total			-75,780	-192,872	117,092	-155	-339,875	-570,378	-525,397	-580,171

The City of Frederick
Working Budget Report
2027, Working, Details, FY 2027 Mayor's Budget Adopted
From Account: To Account:
Run Date: 06/18/2026 User: tbaugher
Report by: Fund, Dept/Div

Segments/Accounts	Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
REVENUE								
605 : Parking Fund								
3623 : Carroll Creek Deck								
605-3623-363-3436301 : Public Works / Carroll Creek Deck	1,095,552	1,095,552	0	0	1,060,300	1,085,222	1,063,795	956,814
Type RECURRING Narrative Historical Trend Methodology		Amount 1,095,552 1,095,552						
605-3623-363-3436302 : Carroll Creek EV Charging	0	0	0	0	0	144	0	0
605-3623-363-3690001 : Miscellaneous / Other Misc. Receipts	0	0	0	0	0	255	0	0
SubTotal : 3623 : Carroll Creek Deck	-1,095,552	-1,095,552	0	0	-1,060,300	-1,085,621	-1,063,795	-956,814
SubTotal : 605 : Parking Fund	-1,095,552	-1,095,552	0	0	-1,060,300	-1,085,621	-1,063,795	-956,814
SubTotal : REVENUE	-1,095,552	-1,095,552	0	0	-1,060,300	-1,085,621	-1,063,795	-956,814
EXPENSE								
605 : Parking Fund								
3623 : Carroll Creek Deck								
605-3623-363-5121100 : Salaries - Full Time / Productive Time	31,335	28,283	3,052	9	23,026	20,336	19,011	16,566
605-3623-363-5121200 : Salaries - Full Time / Vacation	0	0	0	0	1,619	2,290	2,238	2,044
605-3623-363-5121300 : Salaries - Full Time / Sick	0	0	0	0	698	1,032	943	2,052
605-3623-363-5121400 : Salaries - Full Time / Holiday	0	0	0	0	1,290	1,187	1,183	1,114
605-3623-363-5121500 : Salaries - Full Time / Other Leave	0	0	0	0	1,326	2,881	1,496	942
605-3623-363-5141200 : Overtime / Standby	0	0	0	0	0	57	0	73
605-3623-363-5141300 : Overtime / Premium Overtime	300	300	0	0	260	260	881	244
605-3623-363-5150000 : Parking Facilities / Salaries - Perm Part Time	103,222	97,796	5,426	5	82,145	73,977	75,859	56,407
605-3623-363-5210000 : Parking Facilities / Workmen's Compensation	6,736	6,415	321	4	7,232	6,466	5,434	5,176
605-3623-363-5221100 : FICA / Social Security	8,361	7,837	524	6	6,802	6,306	6,299	4,854

Segments/Accounts			Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
605-3623-363-5221200 : FICA / Medicare			1,955	1,830	125	6	1,591	1,475	1,473	1,135
605-3623-363-5266100 : Health Insurance / CIGNA			21,197	8,510	12,687	59	11,956	7,342	6,139	4,565
605-3623-363-5266300 : Health Insurance / OPEB Payment			438	438	0	0	438	438	438	438
605-3623-363-5266400 : Health Insurance / OPEB Unfunded			0	0	0	0	0	-6,188	201	-1,588
605-3623-363-5266500 : OPEB Retirement Health Savings Plan			970	975	-5	-1	300	300	300	300
605-3623-363-5267200 : Health Insurance / Aetna Dental -Emp			579	331	248	42	519	273	157	0
605-3623-363-5267900 : Vision - Emp			105	167	-62	-60	157	82	49	0
605-3623-363-5268100 : Health Insurance / Disability			202	498	-296	-147	282	268	236	60
605-3623-363-5269100 : Health Insurance / Life			126	126	0	0	141	167	132	31
605-3623-363-5282500 : Retirement / 25 Year Plan			0	0	0	0	0	-427	1,032	1,190
605-3623-363-5283000 : Retirement / 30 Year Plan			1,931	3,079	-1,148	-60	3,079	-4,233	2,995	3,394
605-3623-363-5310100 : Supplies / General Supplies			83,500	89,900	-6,400	-8	12,282	19,652	57,736	26,865
Type Narrative			Amount							
RECURRING MACHINE TICKETS FOR DECK OPERATION			7,000							
RECURRING CLEANING SUPPLIES FOR DECK			1,500							
RECURRING BUILDING/EQUIPMENT FOR REPAIR/MAINTENANCE			20,000							
RECURRING EQUIPMENT FOR REPAIR/PARTS/MAINTENANCE OF REVENUE EQUIPMENT			30,000							
RECURRING SMALL EQUIPMENT/TOOLS AS NEEDED			200							
RECURRING ANNUAL SUBSCRIPTION FEE FOR PARKING APP			1,500							
RECURRING ANNUAL SUBSCRIPTION - ZEPHIRE ONLINE INVOICING/PAYMENT			2,100							
ONE-TIME UPGRADED CAMERA SERVER			21,200							
			83,500							
605-3623-363-5310300 : Supplies / Clothing/Uniforms			500	500	0	0	74	0	0	86
Type Narrative			Amount							
RECURRING CUSTODIAN/SECURITY			500							
			500							
605-3623-363-5310600 : Supplies / Motor Vehicles			2,000	2,000	0	0	0	0	0	0
Type Narrative			Amount							
RECURRING PARTS AND SUPPLIES FOR GARAGE SWEEPER			2,000							
			2,000							
605-3623-363-5330100 : Energy / Fuel & Oil			375	375	0	0	88	81	89	124
Type Narrative			Amount							
RECURRING FUEL/OIL FOR DECK SWEEPER/HISTORICAL REVIEW			375							
			375							
605-3623-363-5330200 : Energy / Electricity			47,250	35,000	12,250	25	36,984	30,100	23,980	21,593

Segments/Accounts			Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
	Type	Narrative		Amount						
	RECURRING	ELECTRIC FOR DECK/HISTORICAL REVIEW		47,250 47,250						
605-3623-363-5340000		: Parking Facilities / Chemicals	6,000	6,000	0	0	3,880	3,987	5,901	0
	Type	Narrative		Amount						
	RECURRING	ICE MELT FOR DECK/SIDEWALKS		6,000 6,000						
605-3623-363-5410000		: Parking Facilities / Professional Services	84,441	64,441	20,000	23	49,434	83,378	48,962	50,991
	Type	Narrative		Amount						
	RECURRING	CREDIT CARD SERVICES FOR DECK/HISTORICAL REVIEW		62,491						
	RECURRING	PROFESSIONAL ENGINEERING SERVICES		20,000						
	RECURRING	FIRE SERVICE MAINTENANCE/STANDPIPES/SMOKE TEST		1,650						
	RECURRING	PHYSICAL/DRUG TESTS		300						
				84,441						
605-3623-363-5510400		: Cleaning Services / Snow Removal	10,000	10,000	0	0	10,625	11,600	9,705	958
	Type	Narrative		Amount						
	RECURRING	SNOW REMOVAL FOR GARAGE USING THIRD PARTY CONTRACTOR		10,000						
				10,000						
605-3623-363-5520100		: Repair and Maint. Service / General Repair/Maint.	120,000	120,000	0	0	19,659	81,890	17,486	11,993
	Type	Narrative		Amount						
	RECURRING	PREVENTATIVE REPAIR AND MAINTENANCE, JOINT AND CONCRETE REPAIR, STAIRS, PAINTING AND CONTINUING INCREMENTAL REPAIRS AND REHAB		100,000						
	RECURRING	EQUIPMENT REPAIR, INCLUDES REVENUE EQUIPMENT AND ELEVATOR		20,000						
				120,000						
605-3623-363-5520101		: Motor Vehicle Repairs and Maint. Service	2,500	2,500	0	0	0	0	0	68
	Type	Narrative		Amount						
	RECURRING	Repairs for motorized sweeper		2,500 2,500						
605-3623-363-5520200		: Repair and Maint. Service / Maintenance Contracts	26,924	26,424	500	1	17,935	20,555	23,137	15,626
	Type	Narrative		Amount						
	RECURRING	ELEVATOR MAINTENANCE		3,000						
	RECURRING	THIRD PARTY ELEVATOR INSPECTION PER STATE		1,000						
	RECURRING	SECURITY CAMERAS MAINTENANCE/INCLUDES PARTS AND REPAIR		7,200						
	RECURRING	SECURITY ALARM MONITORING FOR DECK OFFICE		893						

Segments/Accounts			Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
	RECURRING	FIRE SERVICE MAINTENANCE/STANDPIPES/SMOKE TESTS, FIRE EXTINGUISHERS		2,000						
	RECURRING	PEST CONTROL SERVICES		331						
	RECURRING	DARK FIBER		12,000						
	RECURRING	MD state inspection of EV chargers		500						
				26,924						
605-3623-363-5540200		: Rentals / Equipment and Vehicles	1,000	1,000	0	0	0	0	0	0
	Type	Narrative		Amount						
	RECURRING	MAN LIFT AS NEEDED FOR LIGHTING AND STAIR TOWERS WINDOWS ETC.		1,000						
				1,000						
605-3623-363-5560100		: Property Services / Water/Sewer Service	4,000	1,800	2,200	55	4,842	3,797	2,112	1,719
	Type	Narrative		Amount						
	RECURRING	WATER/SEWER SERVICE/HISTORICAL REVIEW		4,000						
				4,000						
605-3623-363-5562100		: Property Services / Solid Waste Benefit Charg	3,096	3,096	0	0	3,024	3,024	3,024	3,024
605-3623-363-5570000		: Licenses/Permits	2,000	3,500	-1,500	-75	4,635	3,100	1,800	1,800
	Type	Narrative		Amount						
	RECURRING	ANNUAL SOFTWARE LICENSE FOR SECURITY CAMERAS		2,000						
				2,000						
605-3623-363-5610100		: Communications / Telephone	1,700	1,700	0	0	2,323	1,675	1,576	1,354
	Type	Narrative		Amount						
	RECURRING	INCLUDES MODEMS/HIGH SPEED INTERNET CONNECTIONS/HISTORICAL REVIEW		1,700						
				1,700						
605-3623-363-5650000		: Parking Facilities / Insurance	14,365	13,265	1,100	7	13,356	13,798	12,220	10,621
605-3623-363-5740200		: Machinery & Equipment / Machinery	222,246	0	222,246	100	0	0	0	61,044
	Type	Narrative		Amount						
	ONE-TIME	AMANO ONE CONTROL SYSTEM UPGRADE		222,246						
				222,246						
605-3623-363-5749000		: Machinery & Equipment / Contra-expense	0	0	0	0	0	0	0	-61,044
605-3623-363-5781100		: Depreciation / Buildings	0	0	0	0	0	460	734	41,755
605-3623-363-5785100		: Depreciation / Equipment	0	0	0	0	0	8,762	8,762	47,762
SubTotal : 3623 : Carroll Creek Deck			809,354	538,086	271,268	33	322,002	400,148	343,720	335,336
SubTotal : 605 : Parking Fund			809,354	538,086	271,268	33	322,002	400,148	343,720	335,336
SubTotal : EXPENSE			809,354	538,086	271,268	33	322,002	400,148	343,720	335,336

Segments/Accounts	Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
Grand Total	-286,198	-557,466	271,268	-95	-738,298	-685,473	-720,075	-621,478

The City of Frederick
Working Budget Report
2027, Working, Details, FY 2027 Mayor's Budget Adopted
From Account: To Account:
Run Date: 06/18/2026 User: tbaugher
Report by: Fund, Dept/Div

Segments/Accounts			Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
REVENUE										
605 : Parking Fund										
3624 : West Patrick Street Deck										
605-3624-363-3373103 : Frederick County / Parking Deck Share			65,520	65,520	0	0	69,442	97,810	88,306	69,099
Type	Narrative		Amount							
RECURRING	30% OF OPERATING BUDGET ESTIMATE		65,520 65,520							
605-3624-363-3436401 : Public Works / Parking Deck No. 4			600,000	600,000	0	0	510,281	640,810	527,844	475,462
Type	Narrative		Amount							
RECURRING	Historical Trend Methodology		600,000 600,000							
605-3624-363-3621001 : Rentals / Rents			280,070	280,070	0	0	24,839	295,731	298,070	298,070
Type	Narrative		Amount							
RECURRING	NORTH OFFICE ANNEX/SOUTH OFFICE POLICE		280,070 280,070							
605-3624-363-3690002 : Discounts Earned			0	0	0	0	0	6	0	1
605-3624-363-3930001 : Sale of Gen. Cap. Assets			0	0	0	0	0	900	0	0
SubTotal : 3624 : West Patrick Street Deck			-945,590	-945,590	0	0	-604,562	-1,035,257	-914,220	-842,632
SubTotal : 605 : Parking Fund			-945,590	-945,590	0	0	-604,562	-1,035,257	-914,220	-842,632
SubTotal : REVENUE			-945,590	-945,590	0	0	-604,562	-1,035,257	-914,220	-842,632
EXPENSE										
605 : Parking Fund										
3624 : West Patrick Street Deck										
605-3624-363-5121100 : Salaries - Full Time / Productive Time			31,335	28,283	3,052	9	23,028	20,340	19,008	16,563
605-3624-363-5121200 : Salaries - Full Time / Vacation			0	0	0	0	1,619	2,290	2,237	2,044
605-3624-363-5121300 : Salaries - Full Time / Sick			0	0	0	0	698	1,032	943	2,051
605-3624-363-5121400 : Salaries - Full Time / Holiday			0	0	0	0	1,290	1,187	1,183	1,114

Segments/Accounts			Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
605-3624-363-5121500 : Salaries - Full Time / Other Leave			0	0	0	0	1,296	1,014	1,426	1,255
605-3624-363-5141200 : Overtime / Standby			0	0	0	0	0	57	0	73
605-3624-363-5141300 : Overtime / Premium Overtime			300	300	0	0	331	260	881	244
605-3624-363-5150000 : Parking Facilities / Salaries - Perm Part Time			96,676	91,662	5,014	5	83,105	57,173	52,378	50,391
605-3624-363-5210000 : Parking Facilities / Workmen's Compensation			6,748	6,429	319	4	7,246	6,478	5,446	5,188
605-3624-363-5221100 : FICA / Social Security			7,955	7,456	499	6	6,849	5,136	4,814	4,477
605-3624-363-5221200 : FICA / Medicare			1,860	1,741	119	6	1,602	1,201	1,126	1,047
605-3624-363-5266100 : Health Insurance / CIGNA			41,428	27,069	14,359	34	11,956	7,341	6,139	4,564
605-3624-363-5266300 : Health Insurance / OPEB Payment			438	438	0	0	438	438	438	438
605-3624-363-5266400 : Health Insurance / OPEB Unfunded			0	0	0	0	0	-6,188	201	-1,588
605-3624-363-5266500 : OPEB Retirement Health Savings Plan			2,651	975	1,676	63	300	300	300	300
605-3624-363-5267200 : Health Insurance / Aetna Dental -Emp			1,392	331	1,061	76	520	272	157	0
605-3624-363-5267900 : Vision - Emp			323	343	-20	-7	157	83	50	0
605-3624-363-5268100 : Health Insurance / Disability			266	379	-113	-43	192	179	186	60
605-3624-363-5269100 : Health Insurance / Life			104	104	0	0	122	110	105	31
605-3624-363-5270000 : Unemployment			0	0	0	0	3,792	5,656	4,004	0
605-3624-363-5282500 : Retirement / 25 Year Plan			0	0	0	0	0	-681	-600	-365
605-3624-363-5283000 : Retirement / 30 Year Plan			3,609	1,982	1,627	45	1,982	0	3,446	3,629
605-3624-363-5310100 : Supplies / General Supplies			74,800	84,400	-9,600	-13	11,646	11,428	33,867	37,493
Type Narrative			Amount							
RECURRING MACHINE TICKETS FOR DECK OPERATION			6,000							
RECURRING CLEANING SUPPLIES FOR DECK			1,500							
RECURRING BUILDING/EQUIPMENT FOR REPAIR/MAINTENANCE			12,500							
RECURRING REPLACEMENT EQUIPMENT/PARTS FOR DECK REVENUE EQUIPMENT			30,000							
RECURRING ANNUAL SUBSCRIPTION FEE FOR PARKING APP			1,500							
RECURRING ANNUAL SUBSCRIPTION - ZEPHIRE ONLINE INVOICING/PAYMENT			2,100							
ONE-TIME UPGRADED CAMERA SERVER			21,200							
			74,800							
605-3624-363-5310300 : Supplies / Clothing/Uniforms			500	500	0	0	74	21	125	0
Type Narrative			Amount							
RECURRING CUSTODIAN/SECURITY			500							
			500							

Segments/Accounts			Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
605-3624-363-5310600	:	Supplies / Motor Vehicles	2,000	2,000	0	0	0	0	0	0
Type		Narrative		Amount						
RECURRING		PARTS AND SUPPLIES FOR GARAGE SWEEPER		2,000 2,000						
605-3624-363-5330100	:	Energy / Fuel & Oil	500	500	0	0	0	206	18	45
Type		Narrative		Amount						
RECURRING		FUEL/OIL FOR DECK SWEEPER/HISTORICAL REVIEW		500 500						
605-3624-363-5330200	:	Energy / Electricity	62,775	46,500	16,275	25	41,153	45,762	45,049	34,959
Type		Narrative		Amount						
RECURRING		ELECTRIC FOR DECK/HISTORICAL REVIEW		62,775 62,775						
605-3624-363-5340000	:	Parking Facilities / Chemicals	6,000	6,000	0	0	3,880	3,987	5,901	0
Type		Narrative		Amount						
RECURRING		ICE MELT FOR DECKS/SIDEWALKS		6,000 6,000						
605-3624-363-5410000	:	Parking Facilities / Professional Services	20,084	10,084	10,000	49	10,452	17,881	8,642	6,749
Type		Narrative		Amount						
RECURRING		CREDIT CARD SERVICES FOR DECK/HISTORICAL REVIEW		19,784						
RECURRING		PHYSICAL/DRUG TESTS		300						
				20,084						
605-3624-363-5510400	:	Cleaning Services / Snow Removal	10,000	10,000	0	0	9,880	8,333	7,600	700
Type		Narrative		Amount						
RECURRING		SNOW REMOVAL FOR GARAGE USING THIRD PARTY CONTRACTOR		10,000						
				10,000						
605-3624-363-5520100	:	Repair and Maint. Service / General Repair/Maint.	120,000	120,000	0	0	25,175	40,362	19,951	11,318
Type		Narrative		Amount						
RECURRING		PREVENTATIVE MAINTENANCE AND REPAIR, CONCRETE REPAIR, STAIRS, PAINTING AND CONTINUING INCREMENTAL REPAIRS AND REHAB		100,000						
RECURRING		REPAIR OF EQUIPMENT, INCLUDES REVENUE EQUIPMENT AND ELEVATOR		20,000						
				120,000						
605-3624-363-5520101	:	Motor Vehicle Repairs and Maint. Service	2,000	2,000	0	0	0	0	0	0
Type		Narrative		Amount						
RECURRING		Repair and service of gas power sweeper and golf cart utility		2,000						

Segments/Accounts		Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
	vehicle		2,000						
605-3624-363-5520200	: Repair and Maint. Service / Maintenance Contracts	29,150	28,400	750	2	18,655	23,135	26,798	21,095
	Type	Narrative	Amount						
	RECURRING	ELEVATOR MAINTENANCE X 2 @ \$3000 EACH	6,000						
	RECURRING	THIRD PARTY ELEVATOR INSPECTION PER STATE X 2	1,200						
	RECURRING	ELEVATORS							
	RECURRING	SECURITY CAMERAS MAINTENANCE/INCLUDES PARTS AND REPAIR	7,200						
	RECURRING	FIRE SERVICE MAINTENANCE/STANDPIPES/SMOKE TEST, FIRE EXTINGUISHERS	2,000						
	RECURRING	DARK FIBER	12,000						
	RECURRING	MD state inspection of EV chargers	750						
			29,150						
605-3624-363-5540200	: Rentals / Equipment and Vehicles	1,000	1,000	0	0	0	0	0	0
	Type	Narrative	Amount						
	RECURRING	MAN LIFT AS NEEDED FOR LIGHTING AND STAIR TOWER WINDOWS ETC.	1,000						
			1,000						
605-3624-363-5570000	: Licenses/Permits	2,000	3,500	-1,500	-75	5,535	3,100	1,800	1,800
	Type	Narrative	Amount						
	RECURRING	ANNUAL SOFTWARE LICENSE FOR SECURITY CAMERAS	2,000						
			2,000						
605-3624-363-5610100	: Communications / Telephone	2,500	1,800	700	28	2,400	2,376	1,687	1,425
	Type	Narrative	Amount						
	RECURRING	INCLUDES MODEMS/HIGH SPEED INTERNET CONNECTIONS/HISTORICAL REVIEW	2,500						
			2,500						
605-3624-363-5650000	: Parking Facilities / Insurance	16,243	16,791	-548	-4	14,956	17,001	14,976	12,676
605-3624-363-5740200	: Machinery & Equipment / Machinery	204,508	0	204,508	100	0	56,900	0	36,043
	Type	Narrative	Amount						
	ONE-TIME	AMANO ONE CONTROL SYSTEM UPGRADE	204,508						
			204,508						
605-3624-363-5749000	: Machinery & Equipment / Contra-expense	0	0	0	0	0	-56,900	0	-36,043
605-3624-363-5781100	: Depreciation / Buildings	0	0	0	0	0	643,540	643,540	643,540
605-3624-363-5785100	: Depreciation / Equipment	0	0	0	0	0	10,839	5,149	45,767
SubTotal : 3624 : West Patrick Street Deck		749,145	500,967	248,178	33	290,329	931,649	918,971	909,083
SubTotal : 605 : Parking Fund		749,145	500,967	248,178	33	290,329	931,649	918,971	909,083

Segments/Accounts	Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
SubTotal : EXPENSE	749,145	500,967	248,178	33	290,329	931,649	918,971	909,083
Grand Total	-196,445	-444,623	248,178	-127	-314,233	-103,608	4,751	66,451

The City of Frederick
Working Budget Report
2027, Working, Details, FY 2027 Mayor's Budget Adopted
From Account: To Account:
Run Date: 06/18/2026 User: tbaugher
Report by: Fund, Dept/Div

Segments/Accounts	Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
REVENUE								
605 : Parking Fund								
3625 : E. All Saints Street Deck								
605-3625-363-3436006 : Parking Privileges / Commerce Parking Lot	65,370	65,370	0	0	49,028	65,370	55,123	60,320
Type RECURRING	Narrative BOE PARKING LOT/78 SPACES/\$69.84 X 12 MONTHS MONTHLY = \$5,447.52 X 12 MONTHS = \$65,370.24	Amount 65,370						
		65,370						
605-3625-363-3436501 : Public Works / E. All Saints Street Deck	615,677	561,096	54,581	8	571,288	509,072	478,500	409,211
Type RECURRING	Narrative Historical Trend Methodology	Amount 615,677						
		615,677						
605-3625-363-3436502 : E All Saints EV Charging	0	0	0	0	220	0	0	0
605-3625-363-3621001 : Rentals / Rents	0	0	0	0	10	10	10	10
605-3625-363-3690002 : Discounts Earned	0	0	0	0	13	0	0	1
SubTotal : 3625 : E. All Saints Street Deck	-681,047	-626,466	-54,581	8	-620,559	-574,452	-533,633	-469,542
SubTotal : 605 : Parking Fund	-681,047	-626,466	-54,581	8	-620,559	-574,452	-533,633	-469,542
SubTotal : REVENUE	-681,047	-626,466	-54,581	8	-620,559	-574,452	-533,633	-469,542
EXPENSE								
605 : Parking Fund								
3625 : E. All Saints Street Deck								
605-3625-363-5121100 : Salaries - Full Time / Productive Time	31,335	28,283	3,052	9	23,026	20,336	19,011	16,566
605-3625-363-5121200 : Salaries - Full Time / Vacation	0	0	0	0	1,619	2,290	2,238	2,044
605-3625-363-5121300 : Salaries - Full Time / Sick	0	0	0	0	698	1,032	943	2,052
605-3625-363-5121400 : Salaries - Full Time / Holiday	0	0	0	0	1,290	1,187	1,183	1,114
605-3625-363-5121500 : Salaries - Full Time / Other Leave	0	0	0	0	1,439	1,892	1,325	1,405

Segments/Accounts			Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
605-3625-363-5141200 : Overtime / Standby			0	0	0	0	0	57	0	73
605-3625-363-5141300 : Overtime / Premium Overtime			300	300	0	0	554	452	881	244
605-3625-363-5150000 : Parking Facilities / Salaries - Perm Part Time			100,707	95,907	4,800	4	91,847	87,580	76,901	56,093
605-3625-363-5210000 : Parking Facilities / Workmen's Compensation			5,862	5,588	274	4	6,294	5,627	4,733	4,510
605-3625-363-5221100 : FICA / Social Security			8,205	7,720	485	5	7,433	7,108	6,343	4,846
605-3625-363-5221200 : FICA / Medicare			1,919	1,803	116	6	1,738	1,663	1,483	1,133
605-3625-363-5266100 : Health Insurance / CIGNA			21,197	8,510	12,687	59	11,957	7,342	6,140	4,565
605-3625-363-5266300 : Health Insurance / OPEB Payment			438	438	0	0	438	438	438	438
605-3625-363-5266400 : OPEB Unfunded			0	0	0	0	0	-6,188	201	-1,588
605-3625-363-5266500 : OPEB Retirement Health Savings Plan			970	300	670	69	300	300	300	300
605-3625-363-5267200 : Health Insurance / Aetna Dental -Emp			579	331	248	42	520	273	157	0
605-3625-363-5267900 : Vision - Emp			105	167	-62	-60	157	82	50	0
605-3625-363-5268100 : Health Insurance / Disability			197	498	-301	-153	278	267	236	60
605-3625-363-5269100 : Health Insurance / Life			106	106	0	0	159	149	115	31
605-3625-363-5283000 : Retirement / 30 Year Plan			2,531	1,982	549	21	1,982	-9,996	-1,688	168
605-3625-363-5310100 : Supplies / General Supplies			61,900	72,100	-10,200	-17	11,272	13,292	31,304	13,124
Type Narrative Amount										
RECURRING MACHINE TICKETS FOR DECK OPERATION			5,000							
RECURRING CLEANING SUPPLIES FOR DECK			1,500							
RECURRING BUILDING/EQUIPMENT/PARTS FOR REPAIRS			5,000							
RECURRING EQUIPMENT/PARTS/REPAIR FOR DECK REVENUE			26,000							
EQUIPMENT REPAIR										
RECURRING SMALL TOOLS/EQUIPMENT AS NEEDED			200							
RECURRING ANNUAL SUBSCRIPTION FEE FOR PARKING APP			1,500							
RECURRING ANNUAL SUBSCRIPTION - ZEPHIRE ONLINE			1,500							
INVOICING/PAYMENT										
ONE-TIME UPGRADED CAMERA SERVER			21,200							
			61,900							
605-3625-363-5310300 : Supplies / Clothing/Uniforms			500	500	0	0	74	21	55	18
Type Narrative Amount										
RECURRING CUSTODIAN/SECURITY			500							
			500							
605-3625-363-5310600 : Supplies / Motor Vehicles			2,000	2,000	0	0	0	0	0	0
Type Narrative Amount										
RECURRING PARTS AND SUPPLIES FOR GARAGE SWEEPER			2,000							

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				2,000						
605-3625-363-5330100 : Energy / Fuel & Oil			500	500	0	0	90	117	52	26
Type	Narrative	Amount								
RECURRING	FUEL/OIL FOR DECK SWEEPER/HISTORICAL REVIEW	500								
				500						
605-3625-363-5330200 : Energy / Electricity			45,900	34,000	11,900	25	33,933	33,538	20,535	18,830
Type	Narrative	Amount								
RECURRING	ELECTRIC FOR DECK/HISTORICAL REVIEW	45,900								
				45,900						
605-3625-363-5330300 : Energy / Natural Gas			800	625	175	21	409	761	405	366
Type	Narrative	Amount								
RECURRING	GAS FOR BACK UP GENERATOR	800								
				800						
605-3625-363-5340000 : Parking Facilities / Chemicals			6,000	6,000	0	0	3,880	3,987	5,901	0
Type	Narrative	Amount								
RECURRING	ICE MELT FOR DECK/SIDEWALKS	6,000								
				6,000						
605-3625-363-5410000 : Parking Facilities / Professional Services			21,340	11,340	10,000	46	11,911	16,258	9,143	7,556
Type	Narrative	Amount								
RECURRING	CREDIT CARD SERVICES FOR DECK/HISTORICAL REVIEW	21,040								
RECURRING	PHYSICAL/DRUG TESTING	300								
				21,340						
605-3625-363-5510400 : Cleaning Services / Snow Removal			10,000	10,000	0	0	10,730	8,346	3,245	258
Type	Narrative	Amount								
RECURRING	SNOW REMOVAL FOR GARAGE USING THIRD PARTY CONTRACTOR	10,000								
				10,000						
605-3625-363-5520100 : Repair and Maint. Service / General Repair/Maint.			120,000	120,000	0	0	27,203	32,186	75,217	17,372
Type	Narrative	Amount								
RECURRING	PREVENTATIVE MAINTENANCE AND REPAIR, CONCRETE REPAIR, STAIRS, PAINTING AND CONTINUING INCREMENTAL REPAIRS AND REHAB	100,000								
RECURRING	REPAIR OF EQUIPMENT INCLUDES REVENUE EQUIPMENT,ELEVATOR & FIRE SUPPRESSION EQUIPMENT	20,000								
				120,000						
605-3625-363-5520200 : Repair and Maint. Service / Maintenance Contracts			26,809	26,059	750	2	21,589	20,973	23,670	19,047

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	Type	Narrative		Amount						
	RECURRING	ELEVATOR MAINTENANCE		3,000						
	RECURRING	THIRD PARTY ELEVATOR INSPECTION PER STATE		1,000						
	RECURRING	SECURITY CAMERA MAINTENANCE/INCLUDES PARTS AND REPAIR		7,200						
	RECURRING	FIRE ALARM MONITORING		859						
	RECURRING	FIRE SERVICE/STANDPIPES AND SPRINKLERS/SMOKE TEST, FIRE EXTINGUISHERS		2,000						
	RECURRING	DARK FIBER		12,000						
	RECURRING	MD state inspection of EV chargers		750						
				26,809						
605-3625-363-5540200		: Equipment and Vehicles	1,000	1,000	0	0	0	0	0	0
	Type	Narrative		Amount						
	RECURRING	MAN LIFT AS NEEDED FOR LIGHTING AND STAIR TOWER WINDOWS ETC.		1,000						
				1,000						
605-3625-363-5560100		: Property Services / Water/Sewer Service	4,400	4,400	0	0	2,307	4,359	4,165	4,306
	Type	Narrative		Amount						
	RECURRING	WATER/SEWER SERVICE/HISTORICAL REVIEW		4,400						
				4,400						
605-3625-363-5562100		: Property Services / Solid Waste Benefit Charg	3,268	3,268	0	0	3,192	3,192	3,192	3,192
605-3625-363-5570000		: Licenses/Permits	2,000	3,500	-1,500	-75	5,535	3,100	1,800	1,800
	Type	Narrative		Amount						
	RECURRING	ANNUAL SOFTWARE LICENSE FOR SECURITY CAMERAS		2,000						
				2,000						
605-3625-363-5610100		: Communications / Telephone	3,100	2,750	350	11	3,226	3,064	2,811	2,492
	Type	Narrative		Amount						
	RECURRING	INCLUDES MODEM/HIGH SPEED INTERNET CONNECTIONS/HISTORICAL REVIEW		3,100						
				3,100						
605-3625-363-5650000		: Parking Facilities / Insurance	15,212	14,074	1,138	7	14,000	14,480	12,820	10,816
605-3625-363-5740200		: Machinery & Equipment / Machinery	180,764	0	180,764	100	0	0	0	32,537
	Type	Narrative		Amount						
	ONE-TIME	AMANO ONE CONTROL SYSTEM UPGRADE		180,764						
				180,764						
605-3625-363-5749000		: Machinery & Equipment / Contra-expense	0	0	0	0	0	0	0	-32,537
605-3625-363-5781100		: Depreciation / Buildings	0	0	0	0	0	407,534	407,534	407,534
605-3625-363-5785100		: Depreciation / Equipment	0	0	0	0	0	4,648	4,648	35,829

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SubTotal : 3625 : E. All Saints Street Deck	679,944	464,049	215,895	31	301,080	691,747	727,487	636,620
SubTotal : 605 : Parking Fund	679,944	464,049	215,895	31	301,080	691,747	727,487	636,620
SubTotal : EXPENSE	679,944	464,049	215,895	31	301,080	691,747	727,487	636,620
Grand Total	-1,103	-162,417	161,314	-14,626	-319,479	117,295	193,854	167,078

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EXPENSE								
605 : Parking Fund								
8111 : Bonded Debt								
605-8111-811-5811300 : Principal / 13 Refunding Bond	0	895,000	-895,000	-100	0	0	0	0
605-8111-811-5811601 : 2016A Issue	890,000	870,000	20,000	2	0	0	0	0
605-8111-821-5821300 : Interest / 13 Refunding Bond	0	8,950	-8,950	-100	2,983	20,833	38,393	59,885
605-8111-821-5821601 : Interest / 2016A Issue	79,360	101,980	-22,620	-29	87,827	116,147	136,510	159,250
605-8111-831-5410000 : Other Charges / Professional Services	2,213	2,213	0	0	253	660	145	402
Type	Narrative	Amount						
RECURRING	2013 Issue - Paying Agent/Registrar	273						
RECURRING	2013 Issue - Out of Pocket Expenses	546						
RECURRING	2016A - Paying Agent/Registrar	349						
RECURRING	2016A - Out of Pocket Expenses	1,045						
		2,213						
605-8111-831-5831300 : Amortization Issuance / 2013 Issue	0	0	0	0	0	45,446	45,446	45,446
605-8111-831-5831600 : Amortization / 2016A Issue	0	0	0	0	0	97,613	97,613	97,613
SubTotal : 8111 : Bonded Debt	971,573	1,878,143	-906,570	-94	91,063	280,699	318,107	362,596
SubTotal : 605 : Parking Fund	971,573	1,878,143	-906,570	-94	91,063	280,699	318,107	362,596
SubTotal : EXPENSE	971,573	1,878,143	-906,570	-94	91,063	280,699	318,107	362,596
Grand Total	971,573	1,878,143	-906,570	-94	91,063	280,699	318,107	362,596

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EXPENSE								
605 : Parking Fund								
9111 : Operating Transfers								
605-9111-000-5910000 : Transfers Out / Interfund Transfers	485,000	930,000	-445,000	-92	695,000	235,000	235,000	2,085,000
Type	Narrative		Amount					
RECURRING	Transfer to General Fund (overhead expense reimbursement)		235,000					
ONE-TIME	Transfer to CIP		250,000					
			485,000					
SubTotal : 9111 : Operating Transfers	485,000	930,000	-445,000	-92	695,000	235,000	235,000	2,085,000
SubTotal : 605 : Parking Fund	485,000	930,000	-445,000	-92	695,000	235,000	235,000	2,085,000
SubTotal : EXPENSE	485,000	930,000	-445,000	-92	695,000	235,000	235,000	2,085,000
Grand Total	485,000	930,000	-445,000	-92	695,000	235,000	235,000	2,085,000

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EXPENSE								
605 : Parking Fund								
9211 : Contingency								
605-9211-000-5920000 : Contingency Fund / Contingency Fund	100,000	100,000	0	0	0	0	0	0
SubTotal : 9211 : Contingency	100,000	100,000	0	0	0	0	0	0
SubTotal : 605 : Parking Fund	100,000	100,000	0	0	0	0	0	0
SubTotal : EXPENSE	100,000	100,000	0	0	0	0	0	0
Grand Total	100,000	100,000	0	0	0	0	0	0

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REVENUE								
607 : Storm Water								
0000 : NA								
607-0000-000-3010000 : Unencumbered	1,259,151	746,360	512,791	40	0	0	0	0
Type	Narrative		Amount					
ONE-TIME	Use of Fund Balance - CIP		1,200,000					
ONE-TIME	Use of Fund Balance - Capital Expenditures		59,151					
			1,259,151					
607-0000-000-3810001 : Non-Operating Revenues / Investment Income	0	0	0	0	515,613	380,989	458,294	104,956
607-0000-000-3910002 : General Long-Term Oblig. / Debt Issue Premium	0	0	0	0	0	84,836	48,135	11,434
607-0000-000-3920309 : Inter-Fund Transfers / Transfer from Storm Water	0	0	0	0	0	2,391,456	5,631,174	2,618,630
SubTotal : 0000 : NA	-1,259,151	-746,360	-512,791	40	-515,613	-2,857,281	-6,137,603	-2,735,020
SubTotal : 607 : Storm Water	-1,259,151	-746,360	-512,791	40	-515,613	-2,857,281	-6,137,603	-2,735,020
SubTotal : REVENUE	-1,259,151	-746,360	-512,791	40	-515,613	-2,857,281	-6,137,603	-2,735,020
Grand Total	-1,259,151	-746,360	-512,791	40	-515,613	-2,857,281	-6,137,603	-2,735,020

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REVENUE								
607 : Storm Water								
3422 : Street Sweeping								
607-3422-355-3400001 : Equipmental Rental	0	0	0	0	749	0	0	0
607-3422-355-3400002 : Labor	0	0	0	0	377	0	0	0
607-3422-355-3400003 : Overhead	0	0	0	0	113	0	0	0
607-3422-355-3630001 : Donations	0	0	0	0	0	0	0	12,944
607-3422-355-3690001 : Miscellaneous / Other Misc. Receipts	0	0	0	0	135	129	171	122
607-3422-355-3930001 : Capital Asset Disposition / Sale of Gen. Cap. Asse	0	0	0	0	4,950	0	10,800	15,555
SubTotal : 3422 : Street Sweeping	0	0	0	0	-6,324	-129	-10,971	-28,621
SubTotal : 607 : Storm Water	0	0	0	0	-6,324	-129	-10,971	-28,621
SubTotal : REVENUE	0	0	0	0	-6,324	-129	-10,971	-28,621
EXPENSE								
607 : Storm Water								
3422 : Street Sweeping								
607-3422-355-5121100 : Salaries - Full Time / Productive Time	440,923	345,621	95,302	21	264,394	245,325	201,425	193,321
607-3422-355-5121200 : Salaries - Full Time / Vacation	0	0	0	0	26,267	24,654	20,420	23,252
607-3422-355-5121300 : Salaries - Full Time / Sick	0	0	0	0	9,033	17,393	7,819	8,246
607-3422-355-5121400 : Salaries - Full Time / Holiday	0	0	0	0	15,363	14,786	12,282	11,642
607-3422-355-5121500 : Salaries - Full Time / Other Leave	0	0	0	0	4,856	7,982	4,765	3,237
607-3422-355-5141200 : Overtime / Standby	0	0	0	0	0	0	0	3,498
607-3422-355-5141300 : Overtime / Premium Overtime	2,000	2,000	0	0	5,670	5,345	8,311	2,400
607-3422-355-5210000 : Sanitation Services / Workmen's Compensation	45,645	43,418	2,227	4	49,013	43,767	35,816	34,123
607-3422-355-5221100 : FICA / Social Security	27,461	21,553	5,908	21	19,665	18,997	15,206	14,215

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607-3422-355-5221200 : FICA / Medicare			6,421	5,040	1,381	21	4,599	4,443	3,556	3,324
607-3422-355-5264100 : Health Insurance / Retirees >= 65			0	1,437	-1,437	-100	0	342	684	0
607-3422-355-5266100 : Health Insurance / CIGNA			70,938	64,890	6,048	8	64,554	57,994	52,657	45,428
607-3422-355-5266200 : Health Insurance / CIGNA - Retirees			40,296	38,747	1,549	3	38,747	41,985	54,642	52,554
607-3422-355-5266300 : Health Insurance / OPEB Payment			10,956	10,956	0	0	10,956	10,956	10,956	10,956
607-3422-355-5266400 : Health Insurance / OPEB Unfunded			0	0	0	0	0	-285,102	-190,254	-136,834
607-3422-355-5266500 : OPEB Retirement Health Savings Plan			5,000	0	5,000	100	5,000	0	0	0
607-3422-355-5267200 : Health Insurance / Aetna Dental -Emp			1,743	2,672	-929	-54	3,014	2,935	2,556	0
607-3422-355-5267900 : Vision - Emp			94	998	-904	-962	703	740	693	-1
607-3422-355-5268100 : Health Insurance / Disability			1,097	1,037	60	5	1,001	973	811	662
607-3422-355-5269100 : Health Insurance / Life			718	718	0	0	913	870	728	292
607-3422-355-5282500 : Retirement / 25 Year Plan			47,252	37,347	9,905	20	37,347	80,684	68,068	60,294
607-3422-355-5283000 : Retirement / 30 Year Plan			9,621	14,065	-4,444	-47	14,065	15,447	4,483	6,780
607-3422-355-5310100 : Supplies / General Supplies			44,000	44,000	0	0	16,020	37,264	24,295	39,990
Type			Narrative		Amount					
RECURRING			Replacement Brooms for three Street Sweepers		29,000					
RECURRING			Tires (7 sweepers & pickup truck)		6,000					
RECURRING			General Supplies		6,000					
RECURRING			New/ Replace Sweeping related signage.		3,000					
					44,000					
607-3422-355-5310300 : Supplies / Clothing/Uniforms			1,750	1,250	500	28	1,843	1,598	1,538	451
Type			Narrative		Amount					
RECURRING			Replacement Uniforms (5 employees @350 each.		1,750					
					1,750					
607-3422-355-5310600 : Supplies / Motor Vehicles			5,000	5,000	0	0	6,835	345	4,764	5,180
607-3422-355-5330100 : Energy / Fuel & Oil			30,000	30,000	0	0	35,779	31,720	33,719	40,124
Type			Narrative		Amount					
RECURRING			Fuel & oil for 6 Sweepers & a Pickup Truck		30,000					
					30,000					
607-3422-355-5410000 : Sanitation Services / Professional Services			500	500	0	0	638	703	397	147
607-3422-355-5510100 : Cleaning Services / Disposal Fees			80,000	60,000	20,000	25	34,062	29,732	53,114	44,388
Type			Narrative		Amount					
RECURRING			Hauling of Sweeping Debris		80,000					
					80,000					

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607-3422-355-5520100 : Repair and Maint. Service / General Repair/Maint.	6,000	6,000	0	0	3,090	14,312	5,304	0
607-3422-355-5520101 : Motor Vehicle Repairs and Maint. Service	10,000	10,000	0	0	2,465	1,576	5,854	4,194
607-3422-355-5570000 : Sanitation Services / Licenses/Permits	0	0	0	0	200	100	300	0
607-3422-355-5650000 : Sanitation Services / Insurance	16,125	12,989	3,136	19	16,820	12,487	10,632	9,768
607-3422-355-5740100 : Machinery & Equipment / Vehicles	0	0	0	0	0	0	586,537	0
607-3422-355-5740200 : Machinery & Equipment / Machinery	350,000	340,000	10,000	2	335,725	240,075	0	0
Type ONE-TIME	Narrative Replacement of A4 Schwartz for downtown area	Amount 350,000 350,000						
607-3422-355-5749000 : Machinery & Equipment / Contra-expense	0	0	0	0	0	-240,075	-586,537	0
607-3422-355-5785100 : Depreciation / Equipment	0	0	0	0	0	149,425	153,681	90,813
SubTotal : 3422 : Street Sweeping	1,253,540	1,100,238	153,302	12	1,028,637	589,778	609,222	572,444
SubTotal : 607 : Storm Water	1,253,540	1,100,238	153,302	12	1,028,637	589,778	609,222	572,444
SubTotal : EXPENSE	1,253,540	1,100,238	153,302	12	1,028,637	589,778	609,222	572,444
Grand Total	1,253,540	1,100,238	153,302	12	1,022,313	589,649	598,251	543,823

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REVENUE								
607 : Storm Water								
3531 : Storm Water								
607-3531-356-3222302 : Reinspection Fee	0	0	0	0	10,000	6,250	7,500	750
607-3531-356-3313200 : Federal / Public Works / Op Indirect	0	0	0	0	43,641	0	0	0
607-3531-356-3400001 : Public Works / Equipmental Rental	0	0	0	0	1,203	0	0	4,220
607-3531-356-3400002 : Public Works / Labor	0	0	0	0	1,427	0	0	5,553
607-3531-356-3400003 : Public Works / Overhead	0	0	0	0	599	0	0	1,238
607-3531-356-3435001 : Storm Water / Service Fee	4,702,653	4,275,139	427,514	9	3,025,231	3,586,880	3,439,372	2,975,021
607-3531-356-3435002 : Storm Water Credit App Review Fee	0	0	0	0	450	750	300	750
607-3531-356-3690001 : Miscellaneous / Other Misc. Receipts	0	0	0	0	30	181	467	112
607-3531-356-3690002 : Discounts Earned	0	0	0	0	0	22	0	35
607-3531-356-3813501 : Non-Operating Revenues / Donated Infrastructure	0	0	0	0	0	1,445,403	266,186	532,168
SubTotal : 3531 : Storm Water	-4,702,653	-4,275,139	-427,514	9	-3,082,581	-5,039,486	-3,713,825	-3,519,847
SubTotal : 607 : Storm Water	-4,702,653	-4,275,139	-427,514	9	-3,082,581	-5,039,486	-3,713,825	-3,519,847
SubTotal : REVENUE	-4,702,653	-4,275,139	-427,514	9	-3,082,581	-5,039,486	-3,713,825	-3,519,847
EXPENSE								
607 : Storm Water								
3531 : Storm Water								
607-3531-356-5121100 : Salaries - Full Time / Productive Time	954,033	776,996	177,037	18	577,778	613,740	631,549	545,362
607-3531-356-5121200 : Salaries - Full Time / Vacation	0	0	0	0	52,340	51,584	53,619	39,988
607-3531-356-5121300 : Salaries - Full Time / Sick	0	0	0	0	27,281	31,971	46,608	19,877
607-3531-356-5121400 : Salaries - Full Time / Holiday	0	0	0	0	34,720	38,785	39,096	31,825
607-3531-356-5121500 : Salaries - Full Time / Other Leave	0	0	0	0	11,349	22,118	11,141	8,714
607-3531-356-5141200 : Overtime / Standby	4,000	4,000	0	0	5,633	3,727	6,868	6,107

Segments/Accounts		Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
607-3531-356-5141300 : Overtime / Premium Overtime		7,000	7,000	0	0	7,820	8,863	9,255	8,361
607-3531-356-5210000 : Streets/Traffic / Workmen's Compensation		10,719	10,207	512	4	11,509	10,283	8,645	8,506
607-3531-356-5221100 : FICA / Social Security		59,833	48,856	10,977	18	42,812	46,056	47,466	38,454
607-3531-356-5221200 : FICA / Medicare		13,992	11,428	2,564	18	10,014	10,772	11,101	8,994
607-3531-356-5264100 : Health Insurance / Retirees >= 65		0	629	-629	-100	972	568	574	1,833
607-3531-356-5266100 : Health Insurance / CIGNA		204,551	125,689	78,862	38	167,758	164,882	142,927	109,953
607-3531-356-5266200 : Health Insurance / CIGNA - Retirees		1,815	1,815	0	0	1,854	1,905	1,347	1,170
607-3531-356-5266300 : Health Insurance / OPEB Payment		12,271	12,271	0	0	12,271	12,271	12,271	12,271
607-3531-356-5266400 : Health Insurance / OPEB Unfunded		0	0	0	0	0	-16,933	-137,354	-28,133
607-3531-356-5266500 : OPEB Retirement Health Savings Plan		16,658	18,415	-1,757	-11	15,445	16,133	15,716	9,729
607-3531-356-5267200 : Health Insurance / Aetna Dental -Emp		6,970	6,717	253	3	6,901	5,956	4,443	67
607-3531-356-5267900 : Vision - Emp		1,021	1,884	-863	-85	1,660	1,557	1,221	-9
607-3531-356-5268100 : Health Insurance / Disability		1,671	3,870	-2,199	-132	2,096	2,395	2,425	1,806
607-3531-356-5269100 : Health Insurance / Life		2,210	2,210	0	0	1,978	2,234	2,249	901
607-3531-356-5282500 : Retirement / 25 Year Plan		115,656	95,512	20,144	17	95,512	-123,911	122,240	111,794
607-3531-356-5283000 : Retirement / 30 Year Plan		27,943	16,044	11,899	42	16,044	-18,209	38,152	25,003
607-3531-356-5291100 : Misc Benefits / Tuition		1,000	1,000	0	0	0	0	0	0
607-3531-356-5291300 : Misc Benefits / Other		3,096	3,096	0	0	2,666	2,784	2,759	2,472
607-3531-356-5310100 : Supplies / General Supplies		79,950	79,950	0	0	71,430	56,458	74,317	89,549
Type		Narrative		Amount					
RECURRING		Repair & Maintenance for intakes (5000 +), stormwater ponds (31), stormwater underground structures (10).		40,000					
RECURRING		Misc electrical, pump parts and generator parts for 4 storm pump stations.		10,000					
RECURRING		Small tool replacement ie: shovels, cut off saw and blades, wrenches, along with misc office supplies.		2,200					
RECURRING		Traffic signs, cones and barrels.		750					
RECURRING		Docking stations for new gas detectors for confined space entry		3,000					
RECURRING		Bicycle safe replacement grates		15,000					
RECURRING		WR frame and grate replacement program		9,000					
				79,950					
607-3531-356-5310300 : Supplies / Clothing/Uniforms		1,400	1,000	400	28	1,653	1,649	1,542	2,793
Type		Narrative		Amount					
RECURRING		4 employees @\$350 each for uniform replacements.		1,400					
				1,400					

Segments/Accounts			Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
607-3531-356-5310600 : Supplies / Motor Vehicles			7,000	7,000	0	0	783	1,361	2,680	8,027
607-3531-356-5330100 : Energy / Fuel & Oil			6,000	6,000	0	0	13,028	12,870	12,856	15,065
607-3531-356-5330200 : Energy / Electricity			4,000	4,000	0	0	2,278	1,304	828	676
Type	Narrative		Amount							
RECURRING	4 Storm water pumping stations.		4,000							
			4,000							
607-3531-356-5330300 : Energy / Natural Gas			350	350	0	0	331	354	264	331
607-3531-356-5340000 : Streets/Traffic / Chemicals			1,000	1,000	0	0	0	420	0	136
Type	Narrative		Amount							
RECURRING	Chemicals used to spray around pump stations, swale's and city owned ponds.		1,000							
			1,000							
607-3531-356-5410000 : Streets/Traffic / Professional Services			77,363	72,355	5,008	6	75,098	41,988	15,309	61,617
Type	Narrative		Amount							
RECURRING	SD pump stations - electrical maintenance for 3 pump stations.		12,480							
RECURRING	1 Software support plan (upgrades & updates) for camera truck.		5,000							
RECURRING	Storm water phase II - public awareness, per the city's storm water phase II permit.		10,000							
RECURRING	Physicals and drug testing for 4 employees		258							
RECURRING	Misc towing cost and VEIP inspections.		200							
RECURRING	Hoist inspection/test SW station 3.		400							
RECURRING	Credit card fees		13,525							
RECURRING	GraniteNet Web Inspect Implementation		12,000							
RECURRING	Contract Mowing Service		10,000							
RECURRING	Software Support for Cartegraph Asset Management for Stormwater		13,500							
			77,363							
607-3531-356-5510100 : Disposal Fees			0	0	0	0	0	6,142	10,028	0
607-3531-356-5520100 : Repair and Maint. Service / General Repair/Maint.			227,680	227,680	0	0	1,097	20,064	-4,372	113,670
Type	Narrative		Amount							
RECURRING	Concrete & Blacktop repairs due to misc dig up and repairs of system.		11,000							
RECURRING	Storm Drain pump station repairs, misc work to generators, transfer switches and pumps.		6,000							
RECURRING	Repairs to City owned storm water ponds fences.		10,000							
RECURRING	Calibrating gas detectors for confined space entry.		680							
RECURRING	Carroll Creek - cleaning of the channel at Baker Park and Highland Street.		200,000							
			227,680							
607-3531-356-5520101 : Motor Vehicle Repairs and Maint. Service			7,000	7,000	0	0	3,884	3,632	3,573	447

Segments/Accounts			Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
	Type	Narrative		Amount						
	RECURRING	Outside repairs for 4 trucks and other equipment.		7,000 7,000						
607-3531-356-5520200		: Repair and Maint. Service / Maintenance Contracts	32,500	32,500	0	0	16,602	0	2,550	6,400
	Type	Narrative		Amount						
	RECURRING	Service for inspection and repairs of generators at storm water stations		6,750						
	RECURRING	Mowing SWM pond/area off Sagner, by outside contractor		750						
	RECURRING	Cartegraph Software support		25,000 32,500						
607-3531-356-5540200		: Equipment and Vehicles	0	0	0	0	0	0	298	0
607-3531-356-5562100		: Solid Waste Benefit Charg	0	0	0	0	84	42	0	0
607-3531-356-5570000		: Streets/Traffic / Licenses/Permits	8,500	8,500	0	0	740	2,386	1,344	3,761
	Type	Narrative		Amount						
	RECURRING	Granite Web Inspect Server and user license fee		3,500						
	RECURRING	Adobe Creative Suite		1,000						
	RECURRING	ARC GIS Story Map Subscription		1,000						
	RECURRING	Pix4D cloud Subscription.		3,000 8,500						
607-3531-356-5610100		: Communications / Telephone	1,500	1,500	0	0	493	633	1,641	1,989
	Type	Narrative		Amount						
	RECURRING	1 office phone and 2 pump station auto dialer alarms.		1,500 1,500						
607-3531-356-5610200		: Communications / Postage	10,575	10,575	0	0	70	38	5,533	4,981
	Type	Narrative		Amount						
	RECURRING	Postage for mailing gas detectors for calibration and camera repairs and parts.		75						
	RECURRING	Mailing out fliers and Storm water inspection letters		500						
	RECURRING	Grass clipping / yard waste mailings.		10,000 10,575						
607-3531-356-5621100		: Travel / Dues/Registration Fees	8,000	8,000	0	0	5,135	3,312	1,334	3,146
	Type	Narrative		Amount						
	RECURRING	Training on new stormwater regulations and general stormwater management		8,000 8,000						
607-3531-356-5650000		: Streets/Traffic / Insurance	11,912	12,750	-838	-8	13,956	13,941	12,024	10,867
607-3531-356-5740100		: Machinery & Equipment / Vehicles	175,000	90,000	85,000	48	79,754	0	0	0
	Type	Narrative		Amount						
	ONE-TIME	NEW VEHICLE: For New Position		50,000						
	ONE-TIME	VEHICLE REPLACEMENT: Truck 721 with utility body and crane.		125,000						

Segments/Accounts		Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
			175,000						
607-3531-356-5740200 : Machinery & Equipment / Machinery		86,000	78,817	7,183	8	99,562	103,969	0	158,618
Type	Narrative	Amount							
ONE-TIME	REPLACE EQUIPMENT: Replacement for 1 CCTV mainline transporter.	46,000							
ONE-TIME	REPLACE EQUIPMENT: Replacement for total of 1 CCTV mainline camera	40,000							
			86,000						
607-3531-356-5749000 : Machinery & Equipment / Contra-expense		0	0	0	0	0	-103,969	0	-158,618
607-3531-356-5783100 : Depreciation / Improvements - Non-Bldgs.		0	0	0	0	0	1,900,092	1,818,067	1,816,664
607-3531-356-5785100 : Depreciation / Equipment		0	0	0	0	0	68,307	60,644	97,914
607-3531-356-5786100 : Depreciation/SBITA GASB96 Depr		0	0	0	0	0	13,679	13,679	0
SubTotal : 3531 : Storm Water		2,190,169	1,796,616	393,553	17	1,492,391	3,038,203	3,108,457	3,203,078
SubTotal : 607 : Storm Water		2,190,169	1,796,616	393,553	17	1,492,391	3,038,203	3,108,457	3,203,078
SubTotal : EXPENSE		2,190,169	1,796,616	393,553	17	1,492,391	3,038,203	3,108,457	3,203,078
Grand Total		-2,512,484	-2,478,523	-33,961	1	-1,590,190	-2,001,283	-605,368	-316,769

The City of Frederick
Working Budget Report
2027, Working, Details, FY 2027 Mayor's Budget Adopted
From Account: To Account:
Run Date: 06/18/2026 User: tbaugher
Report by: Fund, Dept/Div

Segments/Accounts		Budget Request	2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference with 2026 Adopted - FY 2026 Mayor's Budget Adopted	Difference in % with 2026 Adopted - FY 2026 Mayor's Budget Adopted	2026 Actuals	2025 Actuals	2024 Actuals	2023 Actuals
EXPENSE									
607 : Storm Water									
8111 : Bonded Debt									
607-8111-811-5811602 : 2016C Issue		80,000	75,000	5,000	6	0	0	0	0
607-8111-811-5811801 : 2018 Issue		45,000	50,000	-5,000	-12	0	0	0	0
607-8111-811-5812301 : 2023 Issue		439,000	418,000	21,000	4	0	0	0	0
607-8111-821-5821602 : Interest / 2016C Issue		9,100	12,850	-3,750	-42	10,842	15,183	18,217	20,883
607-8111-821-5821801 : Interest / 2018 Bond Issue		22,894	25,269	-2,375	-11	23,059	27,040	28,706	30,644
607-8111-821-5822301 : Interest / 2023 Bond Issue		561,935	583,360	-21,425	-4	533,876	602,081	325,581	0
607-8111-831-5410000 : Other Charges / Professional Services		166	166	0	0	27	261	117,064	32
Type	Narrative	Amount							
RECURRING	2016C - Paying Agent/Registrar	12							
RECURRING	2016C - Out of Pocket Expenses	34							
RECURRING	2018 - Paying Agent/Registrar	30							
RECURRING	2018 - Out of Pocket Expenses	90							
		166							
607-8111-831-5831500 : Amortization / 2016C Issue		0	0	0	0	0	6,269	6,269	6,269
SubTotal : 8111 : Bonded Debt		1,158,095	1,164,645	-6,550	-1	567,804	650,834	495,837	57,828
SubTotal : 607 : Storm Water		1,158,095	1,164,645	-6,550	-1	567,804	650,834	495,837	57,828
SubTotal : EXPENSE		1,158,095	1,164,645	-6,550	-1	567,804	650,834	495,837	57,828
Grand Total		1,158,095	1,164,645	-6,550	-1	567,804	650,834	495,837	57,828