



**FISCAL YEAR 2026 BUDGET  
ANNUAL BUDGET REPORT**

**FOR THE FISCAL YEAR**

**July 1, 2025 to June 30, 2026**



# THE COMMISSIONERS OF THURMONT

## ORDINANCE 2025-02

### AN ORDINANCE TO ADOPT THE FISCAL YEAR 2025-2026 BUDGET OF THE TOWN OF THURMONT

**WHEREAS** the Charter of the Town of Thurmont requires the budget of the Town of Thurmont be adopted in the form of an ordinance.

NOW THEREFORE, BE IT ORDAINED BY THE MAYOR AND BOARD OF COMMISSIONERS OF THE TOWN OF THURMONT:

Section 1. That the Fiscal Year 2025– 2026 Budget beginning July 1, 2025, a copy of which is attached is hereby adopted this 3rd day of June 2025 at a regularly scheduled town meeting.

Introduction:            May 13, 2025  
Adopted:                 June 3, 2025  
Effective:                July 1, 2025

**ATTEST:**

**THE COMMISSIONERS OF THURMONT**

  
James C. Humerick, Jr.  
Chief Administrative Officer

  
John A. Kinnaird  
Mayor, Town of Thurmont

## **Mayor's Message**

In accordance with The Charter of the Town of Thurmont, I am pleased to submit the adopted FY 2026 Budget. This coming year's budget once again reflects our long-term objectives and aspirations for the Town of Thurmont.

The general fund budget is \$5,618,538. The majority of all revenue in the Town's General Fund is from total property revenue which includes personal property tax. Total property tax revenues represent 39% of current revenue sources in the FY26 Proposed Budget. A history of the change in the Town's assessable tax base and property tax revenues is included in this budget workbook.

The Town strives to be fiscally prudent and at the same time provide the community with excellent services. To support the same level of high-quality service, the FY26 budget uses a tax rate of \$.2780 per \$100 of assessed value. This is a decrease of .0207 cents over the current tax rate. This decrease will continue to allow the Town to keep the exceptional level of services the residents deserve, while at the same time providing the residents with property tax savings. Included is a chart that reflects a little more detail and specifically how the Town spends each tax dollar received.

The FY 2026 budget across all funds, including water, sewer, and electric totals \$17,907,081 and uses resources wisely.

Our Capital Improvement Budget includes repairs to the roads, and the purchase of 1 new public safety vehicle and upgrades to the technology in the Town meeting room technology. The purchase of two trucks (1 dump, 1 pickup) for the parks department is being deferred until a future time. The Town is committed to continuing to build solid water, wastewater, and electric infrastructure through continued capital improvements. With almost full restoration of historical HUR funding in FY26, \$529,796 of HUR will be utilized directly in the General Fund for the paving and repairs of streets in Town.

The adopted budget is a result of efforts across all departments and funds and their staff who have dedicated hours of thought to prioritizing and developing a complete financial plan for the budget year. I hope this budget provides assistance to the community and offers the information and transparency needed to sustain the community to make Thurmont the perfect place to live and work.

Mayor John A. Kinnaird

Town of Thurmont

**Town of Thurmont**  
**FY26**  
**Real Property Trends**

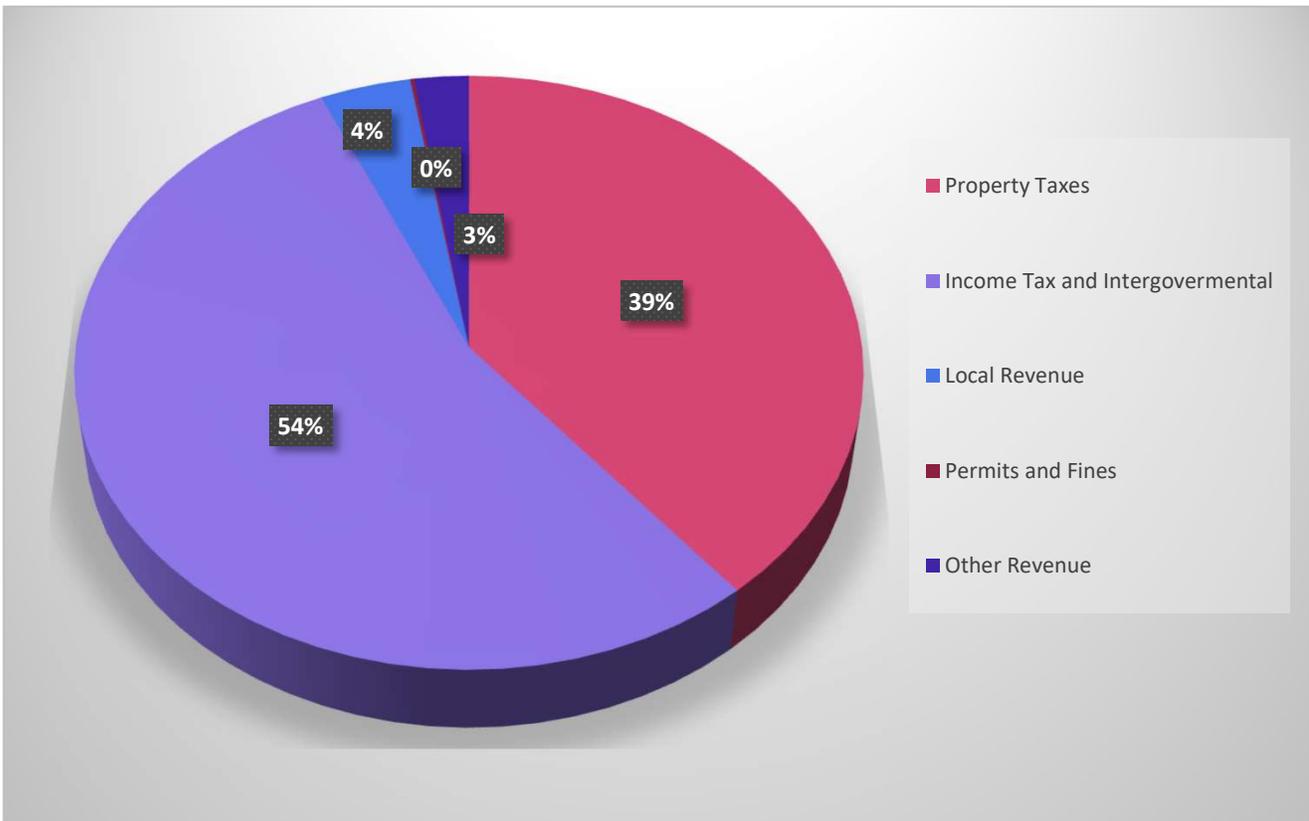
<b>Fiscal Year</b>	<b>Estimateed Assessed Value</b>	<b>Adopted Tax Rate</b>	<b>Budgeted Tax Revenue</b>	<b>% Tax Revenue Change</b>
2011	\$554,686,131	0.2515	\$1,395,036	
2012	\$573,834,180	0.2524	\$1,448,357	3.8%
2013	\$483,795,519	0.3084	\$1,492,025	3.0%
2014	\$481,668,523	0.3090	\$1,488,356	-0.2%
2015	\$480,476,879	0.3103	\$1,490,920	0.2%
2016	\$494,589,703	0.3017	\$1,492,177	0.1%
2017	\$509,089,310	0.2931	\$1,492,141	0.0%
2018	\$528,058,279	0.2849	\$1,504,438	0.8%
2019	\$537,173,882	0.3041	\$1,633,546	8.6%
2020	\$552,328,609	0.2992	\$1,652,567	1.2%
2021	\$561,957,462	0.2992	\$1,681,377	1.7%
2022	\$583,128,380	0.2992	\$1,744,720	3.8%
2023	\$604,162,414	0.3206	\$1,936,945	11.0%
2024	\$623,479,783	0.3206	\$1,998,876	3.2%
2025	\$670,133,464	0.2987	\$2,001,689	0.1%
2026	\$730,692,868	0.2780	\$2,031,326	1.5%



## FY26 General Fund Budget Revenue Summary

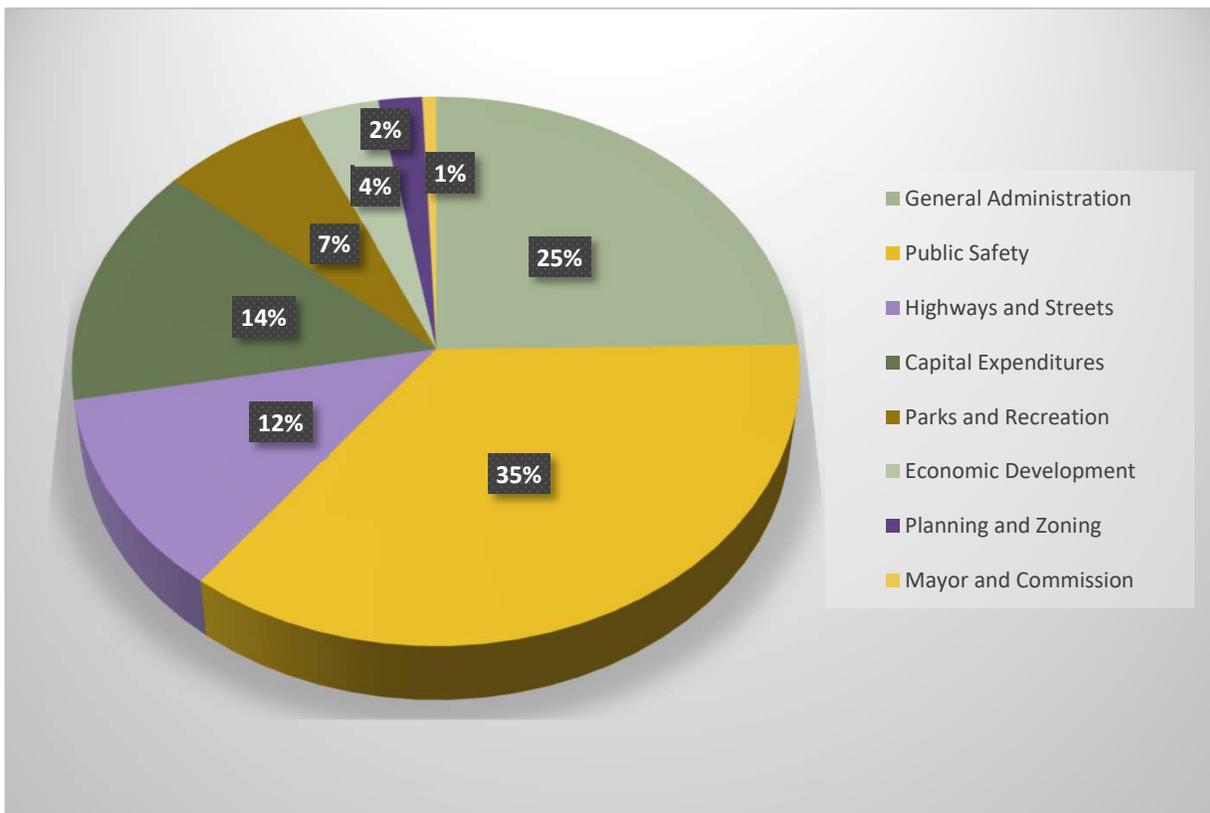
### Where the Money Comes from

Property Taxes	39.0%
Income Tax and Intergovernmental	54.3%
Local Revenue	4.0%
Permits and Fines	0.2%
Other Revenue	2.4%



## FY26 General Fund Budget Spending Breakdown for Each Tax Dollar Received

<b>General Administration</b>	<b>24.7%</b>
<b>Public Safety</b>	<b>35.6%</b>
<b>Highways and Streets</b>	<b>11.7%</b>
<b>Capital Expenditures</b>	<b>14.2%</b>
<b>Parks and Recreation</b>	<b>7.1%</b>
<b>Economic Development</b>	<b>3.8%</b>
<b>Planning and Zoning</b>	<b>2.1%</b>
<b>Mayor and Commission</b>	<b>0.7%</b>



**Town of Thurmont  
Budget  
Fiscal Year 2026  
For the Period July 1, 2025 to June 30, 2026  
Summary By Fund**

<b>General Fund</b>		<b>Water Fund</b>	
<b>Revenues</b>		<b>Revenues</b>	
Taxes	2,191,689	Charges for Services	1,079,000
Intergovernmental	3,053,249	Other Revenue	125,875
Local Revenue	227,500	<b>Total Water Fund Revenue</b>	<b>1,204,875</b>
Permits and Fines	9,600	<b>Expenditures</b>	
Other Revenue	136,500	Operating Water Fund	897,535
Use of Capital Reserve	-	<b>Total Water Fund Expenditures</b>	<b>897,535</b>
<b>Total General Fund Revenue</b>	<b>5,618,538</b>	<b>Operating Budget Excess</b>	<b>307,340</b>
<b>Expenditures</b>		<b>Capital Budget</b>	
Mayor and Commission	39,500	Capital Budget	236,000
General Administration	1,447,254	<b>Revenue over/ under Expenditures</b>	<b>71,340</b>
Planning and Zoning	122,150	<b>Wastewater Fund</b>	
Economic Development	224,077	<b>Revenues</b>	
Public Safety (including Crossing Guards)	2,084,090	Charges for Services	1,817,069
Parks and Recreation	417,300	Other Revenue	121,175
Highways and Streets	682,800	Use of Unrestricted Funds	144,960
<b>Total General Fund Expenditure</b>	<b>5,017,171</b>	<b>Total Wastewater Fund Revenue</b>	<b>2,083,204</b>
<b>Operating Budget Excess</b>	<b>601,367</b>	<b>Expenditures</b>	
<b>Capital Budget</b>		Operating Wastewater Fund	1,771,204
Capital Improvement HUR	529,796	<b>Total Wastewater Fund Expenditures</b>	<b>1,771,204</b>
Additional Capital Improvements	71,571	<b>Operating Budget Excess</b>	<b>312,000</b>
<b>Revenue over/ under Expenditures</b>	<b>-</b>	<b>Capital Budget</b>	
		Capital Budget	312,000
		<b>Revenue over/ under Expenditures</b>	<b>-</b>
		<b>Electric Fund</b>	
		<b>Revenues</b>	
		Charges for Services- Purchased Power	9,050,104
		Other Revenue	21,700
		<b>Total Electric Fund Revenue</b>	<b>9,071,804</b>
		<b>Expenditures</b>	
		Purchased Power	6,799,763
		Operating Electric Fund	2,261,573
		<b>Total Electric Fund Expenditures</b>	<b>9,061,336</b>
		<b>Operating Budget Excess/Deficit</b>	<b>10,468</b>
		<b>Capital Budget</b>	
		Capital Budget	10,000
		<b>Revenue over/ under Expenditures</b>	<b>468</b>



**TOWN OF THURMONT  
FISCAL YEAR 2026  
GENERAL FUND BUDGET**

		2024-2025 Total Budget	2024-2025 * YTD Activity	2025-2026 Budget	NOTES
<b>Fund: 01 - General Fund</b>					
<b>REVENUES</b>					
<b>Departments: 00 - Non Departmental</b>					
<b>Categories: 0044 - Miscellaneous Revenue</b>					
01-00-42100-00	Interest Earned	70,000	135,523	90,000	
01-00-42200-00	Late Fees	-	-	-	
01-00-42400-00	Miscellaneous Revenue	2,500	1,091	1,500	
<b>Categories: 0044 - Miscellaneous Revenue Total:</b>		<b>72,500</b>	<b>136,614</b>	<b>91,500</b>	
<b>Categories: 0049 - Use of Fund Balance (Revenue)</b>					
01-00-49998-00	Use of Unrestricted Fund Balance	72,350	-	-	
01-00-49999-00	Use of Capital Reserve	-	-	-	
<b>Categories: 0049 - Use of Fund Balance (Revenue) Total:</b>		<b>72,350</b>	<b>-</b>	<b>-</b>	
<b>Categories: 0070 - Tax Revenue</b>					
01-00-40000-00	Real Estate Tax	2,011,689	1,523,128	2,041,689	<b>Constant Yield Tax Rate .2780</b> FY25 CYTR is .2987 Tax Revenue Increase of \$29,769.
01-00-40001-00	RE Tax Discount	(30,000)	(26,114)	(30,000)	
01-00-40002-00	Homeowner's Tax Credit	8,000	1,934	6,000	
01-00-40010-00	Personal Property Tax	160,000	135,106	160,000	
01-00-40020-00	Penalties & Int on Taxes	14,000	12,229	14,000	
<b>Categories: 0070 - Tax Revenue Total:</b>		<b>2,163,689</b>	<b>1,646,283</b>	<b>2,191,689</b>	
<b>Categories: 0071 - State and Governmental</b>					
01-00-40100-00	Amusement & Admin Tax	27,000	23,049	35,000	Projected Based on Actual
01-00-40120-00	Financial Corp	996	996	996	
01-00-40140-00	Highway User Revenue	479,144	203,509	529,796	Based on MDOT Information
01-00-40150-00	Hotel Rental Tax	32,000	26,799	32,000	
01-00-40160-00	Income Tax	1,020,000	752,654	1,292,403	Estimate based on FY26 Projections and additional information
01-00-40170-00	Recycling Program	-	-	-	
01-00-40180-00	State Aid-Police Protect	76,000	54,843	78,000	Based on FY 24 and FY25 Increases in Budget
01-00-40190-00	Tax Equity	997,000	498,912	1,070,054	Confirmed Amount from the County
01-00-40200-00	Trader's Licenses	16,000	273	15,000	
<b>Categories: 0071 - State and Governmental Total:</b>		<b>2,648,140</b>	<b>1,561,035</b>	<b>3,053,249</b>	
<b>Categories: 0080 - Grants</b>					
01-00-40300-00	Federal grants	-	-	-	
01-00-40310-00	Miscellaneous Grants	35,000	31,381	35,000	Smaller Local Grants
01-00-40320-00	Police Grants	10,000	21,911	10,000	
01-00-40330-00	State Grants	-	69,162	-	
<b>Categories: 0080 - Grants Total:</b>		<b>45,000</b>	<b>122,454</b>	<b>45,000</b>	

\* For Fiscal: 2024-2025 Period Ending 03/31/2025



**TOWN OF THURMONT  
FISCAL YEAR 2026  
GENERAL FUND BUDGET**

		2024-2025	2024-2025 *	2025-2026	
		Total Budget	YTD Activity	Budget	NOTES
<b>Categories: 0095 - Other Local Revenue</b>					
01-00-41100-00	Cable TV Franchise	55,000	52,298	52,000	Gradual Reduction Each Year
01-00-41200-00	Cash Over/Short	-	(1,000)	-	
01-00-41300-00	Community Park Rentals	6,000	3,420	6,000	
01-00-41400-00	Contract Work	1,000	-	1,000	Used for Miscellaneous Billings
01-00-41550-00	EDC Special Events	5,000	2,521	5,000	
01-00-41600-00	Fundraisers & Special Events	-	-	-	
01-00-41601-00	Think Pink	-	(229)	-	
01-00-41700-00	Event Fees	3,000	2,334	3,500	
01-00-41800-00	Fines	2,500	2,070	2,500	Code Remediation and Misc. Fines
01-00-42300-00	Local Licenses	250	-	100	
01-00-42500-00	Parking Meter Receipts	7,500	5,294	7,700	Projected Based on Actual
01-00-42600-00	Permits - Zoning	9,000	3,360	7,000	
01-00-42601-00	Permits Colorfest	75,000	70,840	71,000	
01-00-42602-00	Permits-Community Garden	300	75	300	
01-00-42605-00	Planning Review Fees	2,000	1,667	2,000	
01-00-42608-00	Speed Enforcement Revenue	1,500	(1,034)	1,000	
01-00-42645-00	Rent from Other Funds	47,000	-	47,000	
01-00-42650-00	Rental-109 Water St	9,720	4,500	18,000	New Tenant with New Rent Increase= \$1500 a month
01-00-42651-00	Rental Income - 115 Water St	10,800	9,000	13,000	Rent Increase
01-00-42700-00	Sale of Assets	-	-	-	
01-00-42800-00	Thurmont Biz Bucks	-	(25)	-	
<b>Categories: 0095 - Other Local Revenue Total:</b>		<b>235,570</b>	<b>155,092</b>	<b>237,100</b>	
<b>Departments: 00 - Total Revenues</b>		<b>5,237,249</b>	<b>3,621,478</b>	<b>5,618,538</b>	

\* For Fiscal: 2024-2025 Period Ending 03/31/2025



**TOWN OF THURMONT  
FISCAL YEAR 2026  
GENERAL FUND BUDGET**

**EXPENDITURES**

**Departments: 10 - Mayor & Commissioners**

	2024-2025 Total Budget	2024-2025 * YTD Activity	2025-2026 Budget	NOTES
01-10-50200-00 Salaries	30,826	19,488	29,000	Reduce to FY23 rate
01-10-54250-00 Election Expense	-	-	6,000	Election Year
01-10-54010-00 M & C Christmas Decorations	-	-	-	
01-10-54700-00 M&C Operating Materials	500	503	500	
01-10-54100-00 Convention Expense	4,800	1,894	4,000	
<b>Departments: 10 - Mayor &amp; Commissioners Total:</b>	<b>36,126</b>	<b>21,885</b>	<b>39,500</b>	

**Departments: 12 - Administration**

01-12-50000-00 Salaries	175,016	42,386	181,000	
01-12-50100-00 Salaries/OT	1,000	4,797	1,000	
01-12-50500-00 Payroll Taxes - Employer	146,000	131,794	175,004	
01-12-50800-00 Unemployment Taxes	7,000	3,151	6,000	
01-12-50400-00 Health Insurance	420,510	362,682	435,000	Reallocated According to Employee Census-8% increase employee share \$4,158
01-12-50600-00 Retirement-Employer	121,000	1,189	155,000	Reallocated According to Employee Census
01-12-50900-00 Worker's Comp	41,800	43,575	48,070	Budgeted 15% Increase
01-12-52500-00 Gain/Loss on Asset Disposal - General	-	-	-	
01-12-54300-00 Employee Relations	6,000	5,578	-	Reduced to \$0
01-12-54700-00 Materials & Supplies	1,000	(2,877)	1,000	
01-12-54710-00 Meetings, Travel, & Training	2,000	311	2,500	Additional Virtual Admin and Finance Training
01-12-54800-00 R & M-Building	25,000	18,596	25,000	
01-12-54821-00 R & M - Rental Properties	4,000	4,432	5,000	Based on Actual
01-12-54866-00 R & M-Senior Center	2,000	1,010	2,000	
01-12-54915-00 Senior Center Contractual	-	-	-	
01-12-55300-00 Special Events	6,000	11,582	10,000	Movie Night, Holiday Rides, Holiday Decorating Contests, No Holiday Train Display
01-12-55750-00 Travel Expense	1,000	264	1,000	

\* For Fiscal: 2024-2025 Period Ending 03/31/2025



**TOWN OF THURMONT  
FISCAL YEAR 2026  
GENERAL FUND BUDGET**

		2024-2025	2024-2025 *	2025-2026	
		Total Budget	YTD Activity	Budget	NOTES
01-12-57250-00	Donations & Contributions	57,000	30,314	20,000	Reduced Fire/Ambulance to \$20,000 Each
01-12-57460-00	Property Tax Expense	4,000	3,386	4,000	
01-12-57900-00	Utilities-Electric/W&S	12,000	10,055	15,000	Rate Increases
01-12-57901-00	Utilities-Telephone	9,000	9,363	11,000	
01-12-59100-00	MS4 Requirements	-	33,220	34,500	
01-12-54550-00	Insurance	28,080	29,633	31,730	13% Increase Expected
01-12-57000-00	Advertising	3,000	2,457	3,000	
01-12-57150-00	Bank & Payroll Fees	6,000	10,289	14,000	Increased Interest Earned and Increased Fees
01-12-57300-00	Dues and Subscriptions	10,000	8,952	10,000	MML Dues
01-12-57450-00	Office Expense	52,000	33,718	40,000	
01-12-57400-00	IT Expense	52,000	42,075	65,000	Addition of Virtual Information Security Officer \$35,400, Replacement of 10 Workstations to Windows 11, MFA
01-12-58000-00	Audit	17,000	9,988	14,000	Single Audit Required this Year
01-12-58100-00	Engineering services expense	55,000	438	55,000	
01-12-58200-00	Legal	40,000	61,604	40,000	
01-12-58900-00	Misc Professional Services	15,000	183,908	15,000	
01-12-59150-00	Debt Service	26,000	16,428	18,500	One New Police Vehicle Financed
01-12-59300-00	Interest Expense	7,400	550	4,200	Interest on Police Vehicle Loan
01-12-54008-00	General Fund Capital Expense	-	29,879	58,443	
01-12-54027-00	GF Admin CIP	-	17,071	-	
01-12-54200-00	General Fund Depreciation Expense	-	-	-	
01-12-54910-00	Senior Tax Credit	5,000	1,113	4,000	
01-12-57251-00	Thurmont Addiction Comm Expense	1,000	624	750	
<b>Departments: 12 - Administration Total:</b>		<b>1,358,806</b>	<b>1,163,534</b>	<b>1,505,697</b>	

\* For Fiscal: 2024-2025 Period Ending 03/31/2025



**TOWN OF THURMONT  
FISCAL YEAR 2026  
GENERAL FUND BUDGET**

		2024-2025 Total Budget	2024-2025 * YTD Activity	2025-2026 Budget	NOTES
<b>Departments: 20 - Planning &amp; Zoning</b>					
01-20-50000-00	Salaries	107,272	76,860	108,000	
01-20-50100-00	Salaries/OT	500	125	500	
01-20-50105-00	Commission Stipends-PZ & BZA	1,500	875	1,500	
01-20-54017-00	Code Remediation Expense	-	-	-	Moving this to Admin to be set off by fines
01-20-54019-00	Master Plan Costs	-	-	-	
01-20-54700-00	Materials & Supplies	9,000	5,243	9,400	
01-20-54710-00	Meetings, Travel & Training	500	900	1,250	PZ Commission Training, Annual Conference for Town Planner
01-20-57000-00	Advertising	1,500	151	1,500	
01-20-58905-00	External Professional Services (formerly Town Planner)	5,000	-	-	
<b>Departments: 20 - Planning &amp; Zoning Total:</b>		<b>125,272</b>	<b>84,154</b>	<b>122,150</b>	
<b>Departments: 30 - Economic Development</b>					
01-30-50000-00	Salaries	118,700	66,283	137,277	Full Time Person added mid-year FY25
01-30-50100-00	Salaries/OT	-	2,027	-	
01-30-54540-00	Hotel Revenue Expense	32,000	33,277	32,000	
01-30-54700-00	Materials & Supplies	11,300	18,810	11,300	
01-30-54710-00	Meetings, Travel & Training	1,000	1,101	1,500	
01-30-54760-00	Promotions & Marketing	32,000	15,847	32,000	
01-30-55300-00	Special Events	10,000	8,115	10,000	
01-30-58901-00	Facade Grant Expense	-	-	-	
<b>Departments: 30 - Economic Development Total:</b>		<b>205,000</b>	<b>145,460</b>	<b>224,077</b>	

\* For Fiscal: 2024-2025 Period Ending 03/31/2025



**TOWN OF THURMONT  
FISCAL YEAR 2026  
GENERAL FUND BUDGET**

		2024-2025 Total Budget	2024-2025 * YTD Activity	2025-2026 Budget	NOTES
<b>Departments: 40 - Public Safety</b>					
01-40-50000-00	Salaries	1,191,023	703,758	1,290,797	Full Officer Roster
01-40-50100-00	Salaries/OT	55,000	41,433	54,500	
01-40-50600-00	PD - Retirement Employer	220,000	244,636	269,100	Projected Annual LEOPS
01-40-50900-00	Worker's Comp Insurance	95,000	63,120	109,250	15% Increase Expected
01-40-54011-00	Camera Licenses and Maintenance	3,000	5,202	20,000	Turing Cameras \$16,847 annually- expiration of free licenses in FY25
01-40-54020-00	Communications	42,000	44,603	46,500	Comcast \$4,000, County Technology Support \$42,500
01-40-54022-00	Community Events	3,500	1,571	3,000	2 Shred Events & National Night Out
01-40-54030-00	Contractual	15,000	8,024	18,000	Copiers, Pest Control, Generator, Alarm System, Safe Tracker System
01-40-54200-00	Depreciation Expense PD	-	-	-	
01-40-54300-00	Employee Relations	3,000	516	-	
01-40-54400-00	Equipment	27,000	58,588	20,000	Mobile Radios, Taser & Holsters, Fire Extinguishers, In-Car Printers
01-40-54560-00	K-9 Expense	3,500	3,493	4,000	Food, Vet, Training
01-40-54700-00	Materials & Supplies	1,000	246	1,000	Crime Scene Evidence/ Evidence Towing
01-40-54710-00	Meetings, Training & Education	13,000	8,015	10,000	1 in Academy, EVOC, Tuition
01-40-54780-00	Recruitment	4,000	1,662	1,000	Advertising, Background Costs
01-40-54800-00	R & M-Buildings	15,000	21,250	15,000	Maintenance Contract, Cleaning Costs
01-40-55750-00	Travel Expense	3,000	431	1,000	Food, Lodging, Mileage
01-40-56100-00	Uniforms	20,000	16,136	14,500	Vests, Leather Gear, Uniforms and Boots
01-40-56200-00	Vehicle Expense-Fuel	35,000	29,011	35,000	
01-40-56250-00	Vehicle Expense-R & M	25,000	20,623	36,000	Maintenance /Increased Fleet Size
01-40-57900-00	Utilities-Electric/W&S	14,000	9,010	15,000	
01-40-57901-00	Utilities-Telephone	24,000	24,633	29,000	verizon, and Q5- includes all wireless
01-40-54000-00	Firearms Supplies and Repairs	10,000	7,793	9,000	Ammo, Targets, Firearms
01-40-54550-00	Insurance-Liability	35,640	39,327	40,273	13% Increase Expected
01-40-57300-00	Dues & Subscriptions	3,600	613	3,500	MD Chiefs Assoc. Magloclen, MARGIN
01-40-57450-00	Office Expense	8,000	5,226	8,000	
01-40-54008-00	Public Safety Capital Expense		210,188	-	
<b>Departments: 40 - Public Safety Total:</b>		<b>1,869,263</b>	<b>1,569,107</b>	<b>2,053,420</b>	

\* For Fiscal: 2024-2025 Period Ending 03/31/2025



**TOWN OF THURMONT  
FISCAL YEAR 2026  
GENERAL FUND BUDGET**

		2024-2025 Total Budget	2024-2025 * YTD Activity	2025-2026 Budget	NOTES
<b>Departments: Crossing Guards</b>					
01-41-50000-00	Salaries	28,368	14,751	30,670	
<b>Departments: 41 - 41 Total:</b>		<b>28,368</b>	<b>14,751</b>	<b>30,670</b>	
<b>Departments: 60 - Parks &amp; Recreation</b>					
01-60-50000-00	Salaries	156,860	95,842	184,400	Park Position Added 480 hrs.
01-60-50100-00	Salaries/OT	13,000	8,528	13,000	
01-60-50101-00	Colorfest Overtime	2,500	-	-	
01-60-54015-00	Colorfest Expenses	75,000	81,081	71,000	
01-60-54025-00	Community Garden Expense	2,000	611	2,000	
01-60-54200-00	Depreciation Expense Parks	-	-	-	
01-60-54700-00	Materials & Supplies	9,500	3,385	6,500	
01-60-54750-00	Mowing-Contract	74,000	51,964	76,000	
01-60-54755-00	Playground Inspections	17,300	4,760	13,000	Playground Inspections \$1,250- R&M \$11,750
01-60-54861-00	R & M - Community Park	8,500	6,372	8,500	
01-60-54862-00	R & M-Eyler Road Park	11,900	11,517	11,900	
01-60-54863-00	R & M-Memorial Park	2,000	740	2,000	
01-60-54864-00	R & M-East End	5,500	4,561	8,500	Added Field Treatment
01-60-54866-00	R & M- Parks, General	10,000	10,097	12,000	Hammaker Park Added to R&M
01-60-55660-00	Summer Program Expense	4,000	6,013	5,000	
01-60-56100-00	Uniforms	1,300	987	3,500	Boots Added for 4 Employees
01-60-54008-00	Parks & Rec Capital Expense		76,782	13,128	
01-60-54027-00	Parks CIP		60,699	-	
01-60-54028-00	POS Grant Match		-	-	
<b>Departments: 60 - Parks &amp; Recreation Total</b>		<b>393,360</b>	<b>423,937</b>	<b>430,428</b>	

\* For Fiscal: 2024-2025 Period Ending 03/31/2025



**TOWN OF THURMONT  
FISCAL YEAR 2026  
GENERAL FUND BUDGET**

		2024-2025	2024-2025 *	2025-2026	
		Total Budget	YTD Activity	Budget	NOTES
<b>Departments: 61- Streets Department</b>					
01-61-50000-00	Salaries	182,160	102,011	181,800	
01-61-50100-00	Salaries/OT	4,600	8,871	4,600	
01-61-50700-00	Salaries-Snow Removal	5,000	2,200	5,000	
01-61-50710-00	Salaries-Snow Removal OT	5,000	3,247	5,000	
01-61-54010-00	Christmas Decorations	1,000	139	-	
01-61-54200-00	Depreciation Expense - Streets	-	-	-	
01-61-54300-00	Employee Relations	1,000	426	-	
01-61-54700-00	Materials & Supplies	13,000	3,527	13,000	
01-61-54815-00	R & M-Equip	4,500	848	4,500	
01-61-54835-00	R & M-Streets & Alleys	10,000	6,888	10,000	
01-61-54850-00	Recycling	-	-	-	
01-61-54867-00	Sanitation	179,000	126,948	179,000	New Contract =no significant cost change
01-61-55200-00	Snow Removal & Salt Supplies	10,000	-	20,000	
01-61-55400-00	Storm Water Management	5,000	-	3,000	
01-61-55600-00	Street Lighting	55,000	43,852	58,000	Electric Rate Increase
01-61-55650-00	Street Signs	3,000	327	1,500	
01-61-55700-00	Tipping Fees	170,000	102,918	160,000	Increased Recycling=Decreased Tipping Fees
01-61-55745-00	Traffic Control	2,000	-	-	
01-61-56200-00	Vehicle Expense-Fuel	15,000	10,610	15,000	
01-61-56250-00	Vehicle Expense-R & M	20,000	9,684	20,000	Includes Equipment Repairs-e.g. backhoe
01-61-57901-00	Utilities-Telephone	2,400	1,727	2,400	
01-61-54008-00	Streets Capital Expense	-	-	-	
01-61-54027-00	Streets CIP	-	258,828	-	
<b>Departments: 61- Streets Department</b>		<b>687,660</b>	<b>683,055</b>	<b>682,800</b>	
<b>Total Operating Expenses</b>		<b>4,703,855</b>	<b>4,105,882</b>	<b>5,088,742</b>	
<b>Total Revenue</b>		<b>5,237,249</b>	<b>3,621,478</b>	<b>5,618,538</b>	
<b>Total Revenue Over/Under Expenses</b>		<b>533,394</b>	<b>(484,404)</b>	<b>529,796</b>	
<b>Streets and Roads Capital Improvements Specified by Highway User Revenues</b>				<b>529,796</b>	
<b>Available for Capital</b>				<b>0</b>	

\* For Fiscal: 2024-2025 Period Ending 03/31/2025

## General Fund Capital and Capital Improvements

### FY26 Budget

Cost	ITEM	NOTES
1	Streets and Roads	Streets Capital Improvements - Use of Highway User Revenue - Shown on bottom line of Operating \$529,796.
2	Dump Truck	Replacement of 2012 Dump Truck
3	Pickup Truck	Replacement of 2009 Truck #713 per quote
4	\$ 10,000 Roof Replacement	Detached Garage at 10 Frederick Road Used for Equipment Storage
5	\$ 13,128 Tree Program	Ongoing Program
6	\$ - Garage	New Garage on Radio Lane
7	\$ 37,430 AV System Upgrade	Meeting Room-new rack, cable cleanup, DSP replacement, touchscreen control. Per Audio/Video Group quote
8	\$ 6,900 Encoding Software	Granicus Encoding Hardware - Meeting Room Upgrade
9	\$ 4,113 Municode	Codification and Online Hosting - 1st of 3 year Investment
<b>\$</b>	<b>71,571</b>	

Town of Thurmont  
 Fiscal Year 2026  
 Water Fund Budget



**Fund: 02 - Water Fund**

**Revenues**

	2024-2025 Total Budget	2024-2025* YTD Activity	2025-2026 Budget	NOTES
02-62-42100-00 Interest Earned - Water	70,000	51,417	55,000	Reduction in ARPA funds
02-62-42200-00 Late Fees- Water	8,000	4,699	7,000	
02-62-42400-00 Miscellaneous Revenue - Water	-	-		
02-62-44000-00 Connection Fees	82,900	29,015	62,175	15 New Units
02-62-44200-00 Impact Fees - Water	-	27,545	-	We do not budget impact fees
02-62-44300-00 Lease Income	-	-		No cell tower leases
02-62-44400-00 Reconnection Fees	1,000	-	500	
02-62-44500-00 Water - Metered	1,097,100	766,227	1,079,000	
02-62-48200-00 Service Line Contract Royalties	1,200	1,121	1,200	
<b>Total Revenues</b>	<b>1,260,200</b>	<b>880,025</b>	<b>1,204,875</b>	

\* For Fiscal 2024-2025 Period Ending 03/31/2025

Town of Thurmont  
Fiscal Year 2026  
Water Fund Budget



**Expenses**

		2024-2025	2024-2025*	2025-2026	NOTES
		Total Budget	YTD Activity	Budget	
02-62-50000-00	Salaries	239,540	115,049	246,725	
02-62-50100-00	Salaries/OT	17,000	17,830	17,500	
02-62-50200-00	Salaries-M&C	5,009	3,543	4,950	Reduce to FY23 rate
02-62-50300-00	Salaries-Office	60,720	38,710	62,600	
02-62-50400-00	Health Insurance	64,200	49,614	50,000	Joined State of MD Program - No HRA
02-62-50500-00	Payroll Taxes- Employer	25,782	12,214	27,026	
02-62-50600-00	Retirement - Employer	25,000	793	28,000	
02-62-50800-00	Unemployment Taxes	1,000	971	1,200	
02-62-50900-00	Worker's Comp Insurance	14,152	11,910	16,000	
02-62-54008-00	Capital Expense	44,500	24,976	236,000	
02-62-54027-00	Construction in Progress	322,500	1,151,551		
02-62-54030-00	Contractual	6,000	333	6,000	
02-62-54100-00	Convention Expense	3,200	272	3,200	
02-62-54200-00	Depreciation on equipment, buildings & improvem	-	-		
02-62-54300-00	Employee Relations	4,000	1,236	-	Reduced to \$0
02-62-54550-00	Insurance-Liability	13,068	12,345	14,690	13% Increase Expected
02-62-54570-00	Lab Testing	20,000	9,715	15,000	
02-62-54700-00	Materials & Supplies	10,000	8,448	10,000	
02-62-54710-00	Meetings, Travel & Training	3,000	590	2,000	
02-62-54810-00	R & M-Distribution System	40,000	33,606	40,000	
02-62-54840-00	R & M-Treatment Plant	25,000	23,898	25,000	
02-62-56000-00	Treatment Plant - Chem & Suppl	49,000	28,031	45,000	
02-62-56100-00	Uniforms	2,600	-	2,600	
02-62-56200-00	Vehicle Expense-Fuel	7,500	4,323	7,500	
02-62-56250-00	Vehicle Expense-R & M	4,000	1,589	4,000	
02-62-56300-00	Water Tank Maint. Contract	50,000	43,112	50,000	
02-62-57000-00	Advertising	1,100	317	1,100	
02-62-57150-00	Bank & Payroll Fees	6,000	13,859	14,000	
02-62-57200-00	Collection Expense	-	-		
02-62-57245-00	Debt Service	41,582	41,582	41,952	
02-62-57250-00	Donations & Contributions	15,000	-	10,000	Reduced Fire/Ambulance donation

\* For Fiscal 2024-2025 Period Ending 03/31/2025

Town of Thurmont  
 Fiscal Year 2026  
 Water Fund Budget



	2024-2025 Total Budget	2024-2025* YTD Activity	2025-2026 Budget	NOTES
02-62-57300-00 Dues & Subscriptions	1,000	418	1,000	
02-62-57400-00 IT Expense	30,000	21,576	38,000	Required virtual information security office-upgrade for all machines to Windows 11
02-62-57450-00 Office Expense	14,500	9,798	12,000	Reduction in Postage Metering
02-62-57460-00 Property Tax Expense	-	-		No longer have income producing property
02-62-57900-00 Utilities-Electric/W&S	45,000	38,507	58,000	
02-62-57901-00 Utilities-Telephone	9,700	4,110	9,700	
02-62-58000-00 Audit	6,750	4,313	5,650	Includes Single Audit
02-62-58100-00 Engineering	10,000	-	5,000	
02-62-58200-00 Legal	2,000	-	2,000	
02-62-58900-00 Misc Professional Fees	7,500	7,175	8,500	Based on Actual YTD
02-62-59150-00 Interests Paid-Bond	13,275	5,500	11,642	
<b>Total Operating Expenses</b>	<b>1,260,178</b>	<b>1,741,813</b>	<b>1,133,535</b>	
<b>Total Revenue</b>	<b>1,260,200</b>	<b>880,025</b>	<b>1,204,875</b>	
<b>Total Revenue Over/Under Expenses</b>	<b>22</b>	<b>(861,788)</b>	<b>71,340</b>	

\* For Fiscal 2024-2025 Period Ending 03/31/2025

## Water Fund Capital and Capital Improvements

### FY26 Budget

	Cost	ITEM	NOTES
1	\$ 16,000	<b>Backup Motor and Pump</b>	<b>Well # 4 Current one is from 2002</b>
2	\$ 10,000	<b>Meters</b>	<b>Replenish Inventory</b>
3	\$ 40,000	<b>Fire Hydrants</b>	<b>Replacements of aging hydrants</b>
4	\$ 10,000	<b>Heaters</b>	<b>Well # 7 Current from 1988</b>
5	\$ 25,000	<b>Bob Cat Excavator</b>	<b>E10-T4</b>
6	\$ 120,000		<b>North Center Street Water Main</b>
7	\$ 15,000		<b>Lead Service Line Inventory</b>
	\$ 236,000		

Town of Thurmont  
Fiscal Year 2026  
Wastewater Fund Budget



**Departments: 63 - Sewer Department**

**Revenues**

		2024-2025 Total Budget	2024-2025* YTD Activity	2025-2026 Prelim	NOTES
03-63-40330-00	Bay Restoration Grant	30,000	38,716	30,000	
03-63-42100-00	Interest Earned - Sewer	4,000	4,545	3,000	
03-63-42200-00	Late Fees - Sewer	11,000	7,101	11,000	
03-63-42400-00	Miscellaneous Revenue - Sewer	-	-	-	
03-63-44000-00	Connection Fees	101,300	35,455	75,975	15 New Units
03-63-44200-00	Impact Fees	-	39,025	-	We do not budget impact fees
03-63-44600-00	Sewer Service	1,874,500	1,267,712	1,817,069	Reduced I&I from State Park-Reduced Flow
03-63-48200-00	Service Line Contract Royalties	1,200	1,121	1,200	
03-63-49998-00	Use of Unrestricted Fund Balance	-	-	144,960	
<b>Total Revenues</b>		<b>2,022,000</b>	<b>1,393,675</b>	<b>2,083,204</b>	

\*For Fiscal: 2024-2025 Period Enbding 03/31/2025



Town of Thurmont  
Fiscal Year 2026  
Wastewater Fund Budget

		2024-2025	2024-2025*	2025-2026	NOTES
		Total Budget	YTD Activity	Prelim	
<b>Expenses</b>					
03-63-50000-00	Salaries	334,972	188,731	388,338	Additional Employee Added per WW
03-63-50100-00	Salaries/OT	25,000	16,564	25,000	
03-63-50200-00	Salaries-M&C	5,009	3,543	4,950	Reduce to FY23 rate
03-63-50300-00	Salaries-Office	40,000	19,604	45,000	
03-63-50400-00	Health Insurance	96,300	70,928	73,195	Joined State of MD Program - No HRA
03-63-50500-00	Payroll Taxes- Employer	32,399	17,632	37,547	
03-63-50600-00	Retirement - Employer	40,000	1,189	44,000	
03-63-50800-00	Unemployment Taxes	1,000	304	1,000	
03-63-50900-00	Worker's Comp Insurance	14,520	9,646	16,698	Budgeted 15% Increase
03-63-54008-00	Capital Expense	62,200	377,617	312,000	
03-63-54027-00	Construction in Progress	327,550	7,732	-	
03-63-54030-00	Contractual	20,000	7,186	20,000	
03-63-54100-00	Convention Expense	3,200	-	3,200	
03-63-54200-00	Depreciation Expense	-	-	-	
03-63-54300-00	Employee Relations	4,000	1,889	-	Reduced to \$0
03-63-54305-00	Effluent Toxicity and Chemical Test.	20,000	-	20,000	
03-63-54307-00	Equipment-Backhoe and Pumps	7,500	7,667	7,500	
03-63-54310-00	Generators Expense	10,000	6,713	10,000	R and M for 5 Generators
03-63-54311-00	Generator Fuel	6,000	1,700	6,000	
03-63-54550-00	Insurance-Liability	40,392	42,514	48,100	13% Increase Expected
03-63-54570-00	Lab Testing	17,000	13,469	18,000	Price Increases from Suppliers
03-63-54700-00	Materials & Supplies	12,000	8,977	12,000	
03-63-54710-00	Meetings, Travel & Training	3,000	1,652	3,000	
03-63-54815-00	R & M-Equip	22,000	8,318	22,000	
03-63-54820-00	R & M-Lines	5,000	5,906	5,500	
03-63-54823-00	R & M Pumping Stations	15,000	452	15,000	
03-63-54825-00	R & M-PLC	7,500	7,733	10,000	Price Increase from MDI for Programming
03-63-54840-00	R & M-Treatment Plant	40,000	40,552	45,000	Price Increases from Suppliers
03-63-55000-00	Sludge Hauling	99,000	93,997	130,000	Price Increase per Ton

\*For Fiscal: 2024-2025 Period Enbding 03/31/2025



Town of Thurmont  
Fiscal Year 2026  
Wastewater Fund Budget

		2024-2025	2024-2025*	2025-2026	NOTES
		Total Budget	YTD Activity	Prelim	
03-63-56000-00	Treatment Plnt Chem & Supplies	45,000	32,844	50,000	Increased Cost of Chemicals
03-63-56100-00	Uniforms	6,000	3,298	6,000	
03-63-56250-00	Vehicle Expense-R & M	7,500	5,034	14,500	Cost of quarter panel truck for truck #604
03-63-57000-00	Advertising	1,500	73	1,500	
03-63-57150-00	Bank & Payroll Fees	6,500	13,130	14,000	
03-63-57200-00	Collection Expense	1,000	741	-	
03-63-57245-00	Debt Service	360,632	360,632	365,285	
03-63-57250-00	Donations & Contributions	15,000	-	10,000	Reduced Fire/Ambulance donation
03-63-57300-00	Dues & Subscriptions	1,000	18	1,000	
03-63-57350-00	Interest Expense - Customer Dep	200	-	200	
03-63-57400-00	IT Expense	36,000	21,716	45,135	Required virtual information security office-upgrade for all machines to Windows 11
03-63-57450-00	Office Expense	16,000	11,570	15,000	
03-63-57900-00	Utilities-Electric/W&S	115,000	83,704	140,000	Electric Rate Increase
03-63-57901-00	Utilities-Telephone	13,000	7,157	13,000	
03-63-58000-00	Audit	6,750	4,313	5,650	Single Audit Required
03-63-58100-00	Engineering	2,000	-	2,000	
03-63-58200-00	Legal	3,000	-	3,000	
03-63-58900-00	Misc Professional Fees	5,000	7,175	8,500	
03-63-59150-00	Interest Paid	-	-	-	
03-63-59300-00	Interest Expense- Bond	62,900	61,917	57,906	
<b>Total Operating Expenses</b>		<b>2,022,024</b>	<b>1,581,495</b>	<b>2,083,204</b>	
<b>Total Revenue</b>		<b>2,022,000</b>	<b>1,393,675</b>	<b>2,083,204</b>	
<b>Total Revenue Over/Under Expenses</b>		<b>(24)</b>	<b>(187,820)</b>	<b>-</b>	

\*For Fiscal: 2024-2025 Period Enbding 03/31/2025



**TOWN OF THURMONT**  
**Fiscal Year 2026**  
**Electric Fund Budget**



**Departments: 64 - Electric Fund**

**Revenues**

Categories: 0041 - Fees for Service

	2024-2025 Total Budget	2024-2025* YTD Activity	2025-2026 Budget	Notes
04-64-44400-00 Reconnection Fees	-	-	-	
04-64-44700-00 Electric- Commercial	393,319	258,425	464,075	
04-64-44800-00 Electric - Industrial	268,770	178,004	311,635	
04-64-44900-00 Electric-Residential 1	306,614	214,279	350,912	
04-64-45000-00 Electric-Residential 4	1,009,568	715,975	1,089,221	
04-64-45100-00 Electric-Street Lights	16,720	12,266	19,425	
04-64-45110-00 Electric-Outdoor Lights	13,002	8,209	15,073	
04-64-45200-00 Fuel Cost Adjustment	4,857,102	4,275,022	6,799,763	
04-64-45300-00 Electric AMP	-	(51,214)	-	

**Categories: 0041 - Fees for Service Total:**

**6,865,095    5,610,965    9,050,104**

Categories: 0044 - Miscellaneous Revenue

04-64-41505-00 Discount-Env Trust Fund	-	64	-	
04-64-42100-00 Interest Earned - Electric	1,000	543	1,000	
04-64-42200-00 Late Fees - Electric	19,000	10,810	19,000	
04-64-42400-00 Miscellaneous Revenue -Electric	1,000	248	1,000	
04-64-42705-00 Sales Tax Allowance	700	(496)	700	

**Categories: 0044 - Miscellaneous Revenue Total:**

**21,700    11,169    21,700**

04-64-49999-00 Use of Capital Reserve	425,726	-	-	
04-64-40330-00 Electric Grants	-	-	-	
04-64-42000-00 Electric Insurance Proceeds	-	-	-	
<b>Total Revenues</b>	<b>7,312,521</b>	<b>5,622,134</b>	<b>9,071,804</b>	

\* For Fiscal: 2024-2025 Period Ending 03/31/2025



**TOWN OF THURMONT**  
**Fiscal Year 2026**  
**Electric Fund Budget**

**Expenses**

**Categories: 0051 - Salaries and Benefits**

		2024-2025 Total Budget	2024-2025* YTD Activity	2025-2026 Budget	Notes
04-64-50000-00	Salaries	474,628	345,047	502,000	
04-64-50100-00	Salaries/OT	15,000	10,237	15,000	
04-64-50200-00	Salaries-M&C	19,733	13,951	18,600	Reduce to FY23 rate
04-64-50300-00	Salaries-Office	322,297	295,405	332,000	
04-64-50500-00	Payroll Taxes- Employer	66,533	30,529	68,480	
04-64-50800-00	Unemployment Taxes	1,500	468	1,500	
04-64-50400-00	Health Insurance	48,150	38,504	52,002	
04-64-50600-00	Retirement - Employer	65,000	1,189	71,250	
04-64-50900-00	Worker's Comp Insurance	20,000	11,910	18,000	
<b>Categories: 0053 - Employee Benefits Total:</b>		<b>1,032,841</b>	<b>747,240</b>	<b>1,078,832</b>	

**Categories: 0054 - Operating Expenses**

04-64-54030-00	Contractual	4,000	333	4,000	
04-64-54300-00	Employee Relations	4,000	1,278	-	Reduced to \$0
04-64-54700-00	Materials & Supplies	20,000	5,900	20,000	
04-64-54705-00	Safety & PP Equipment	21,000	8,563	13,000	Cintas, Safety Equip. Boots Etc.
04-64-54710-00	Meetings, Travel & Training	4,000	5,201	6,000	Austin Training
04-64-54815-00	R & M-Equip	6,000	3,868	6,000	
04-64-55600-00	Street Lighting	20,000	6,143	10,000	
04-64-56200-00	Vehicle Expense-Fuel	14,000	13,896	18,000	
04-64-56250-00	Vehicle Expense-R & M	16,000	3,191	16,000	
04-64-57250-00	Donations & Contributions	15,000	-	10,000	Reduced Fire/Ambulance donation
04-64-57900-00	Utilities-Electric/W&S	7,100	7,501	9,230	
04-64-57901-00	Utilities-Telephone	8,100	5,960	8,100	
04-64-54600-00	Main Line Transformers	20,000	19,009	20,000	
04-64-54810-00	R & M-Distribution System	40,000	43,939	55,000	Price Increases
04-64-54810-00	R & M-Tree Trimming	-	-	20,000	New Line Item
04-64-54830-00	Electric Poles	8,000	-	-	
04-64-54550-00	Insurance-Liability	21,600	21,036	24,408	
04-64-54730-00	Miscellaneous Expense	-	-	-	
04-64-57000-00	Advertising	3,000	561	3,000	
04-64-57100-00	Bad Debt Expense	-	(1,246)	-	

\* For Fiscal: 2024-2025 Period Ending 03/31/2025



**TOWN OF THURMONT**  
**Fiscal Year 2026**  
**Electric Fund Budget**

		2024-2025	2024-2025*	2025-2026	
		Total Budget	YTD Activity	Budget	Notes
04-64-57150-00	Bank & Payroll Fees	20,000	57,161	60,000	
04-64-57300-00	Dues & Subscriptions	-	18	300	
04-64-57450-00	Office Expense	49,000	36,369	39,000	
04-64-57395-00	Contract Emergency Response	5,000	(81)	2,500	
04-64-57400-00	IT Expense	26,000	27,344	40,000	
04-64-58000-00	Audit	6,500	4,086	5,310	
04-64-58100-00	Engineering	10,000	937	10,000	GIS and System Mapping
04-64-58200-00	Legal	40,000	7,308	5,000	
04-64-58900-00	Misc Professional Fees	110,000	128,104	135,000	Electric Consultant
04-64-54100-00	Convention Expense	4,500	1,108	3,500	
04-64-54770-00	Purchased Power	4,857,102	3,822,112	6,799,763	
04-64-54790-00	Rent Lieu of Taxes	47,000	-	47,000	
04-64-57200-00	Collection Expense	-	197	-	
04-64-57245-00	Debt Service	368,189	224,307	366,382	
04-64-59150-00	Interest Paid-Bond	239,890	11,483	225,011	
04-64-59300-00	Interest Expense	-	4,447	-	
04-64-54008-00	Capital Expense	263,500	541,711	10,000	
04-64-54027-00	Construction in Progress	-	80,345	-	
04-64-54200-00	Depreciation Expense	-	-	-	
04-64-57350-00	Interest Exp-Cust Deps	1,200	417	1,000	
<b>Total Operating Expenses</b>		<b>7,312,522</b>	<b>5,839,746</b>	<b>9,071,336</b>	
<b>Total Revenue</b>		<b>7,312,521</b>	<b>5,622,134</b>	<b>9,071,804</b>	
<b>Total Revenue Over/Under Expenses</b>		<b>(1)</b>	<b>(217,612)</b>	<b>468</b>	

\* For Fiscal: 2024-2025 Period Ending 03/31/2025

## Electric Fund Capital and Capital Improvements

### FY26 Budget

	Cost	ITEM	NOTES
1	\$	10,000 Boring	The electric department is asking for \$50,000 in capital projects for “Boring”. Boring is used to replace old, direct-buried wire that has failed with new conduit. Commissioners approved \$10,000
	\$	<b>10,000</b>	<b>TOTAL</b>