



# **Town of Friendsville**

**Founded 1765**

**MARYLAND**

## **Budget Proposal Fiscal Year 2027 (7/1/2026 - 6/30/2027)**

### **Mayor & Town Council**

Spencer R. Schlosnagle, Mayor  
Pamela S. Humberson, Council President  
Michael E. Artice, Council Member  
Chad E. Bittinger, Council Member  
James M. Hook, Council Member  
Edward B. Kelley, Council Member  
Robert H. Sines, Council Member

### **Town Staff**

Wanda M. Guard, Administrative Assistant, Clerk-Treasurer  
Clint A. Suter, Maintenance  
Brandon T. Schmidt, Maintenance  
Joshua P. Frederick, Contractural/Seasonal Maintenance

Revised 5/28/2026

## **Budget Highlights**

**Fiscal Year 2027 (7/1/2026 to 6/30/2027)**

### **Taxes and Service Charges**

Real Estate taxes will remain at .41/\$100.

Personal Property will remain at \$.50/\$100.

Utility taxes will remain at \$1.64/\$100

### **Capital Improvements**

The total amount of State Highway User Funds is \$65,000.00

\$75,000 is budgeted for streets & sidewalks.

\$6,000 is budgeted for improvement of buildings.

\$2,500 is budgeted for snow plowing and materials.

### **Personnel**

We employ two full-time employees, one part-time employee and one contractual/seasonal employee

Mrs. Wanda M. Guard - Administrative Assistant, Clerk-Treasurer

Mr. Clint Suter & Mr. Brandon Schmidt - Full time Town Maintenance Employees

Mr. Joshua P. Frederick Contractual/Seasonal Town Maintenance Employee

### **Other Services**

Mr. Michael Llewelyn is serving as the Municipal Attorney.

Mr. Jarrett Mahoney is serving as the Code Enforcement Officer.

Ms. Robin Bernard is serving as our Circuit Rider/Grant Writer.

**Town of Friendsville**  
**945 Community Drive**  
**Friendsville, MD 21531**  
**301.746.5919**

**Fiscal Year 2027 (7/1/2026 to 6/30/2027)**

**INCOME**

	<b>Budget Year</b>	<b>Actual Figures</b>	<b>Proposed Budget</b>
	<b><u>2025-2026</u></b>	<b><u>as 05/28/2026</u></b>	<b><u>2026-2027</u></b>
Available Operating Cash	\$ 147,250.00	\$ 0.00	\$ 98,000.00
Assessed Real Estate Tax	83,000.00	83,690.04	88,000.00
Assessment rate remains at .41 per \$100			
Uncollectable accounts	3,000.00	6,592.39	6,000.00
Assessed Personal Property Tax Assessment	2,500.00	1,957.71	2,500.00
Assessment rate remains at .50 per \$100			
Assessed Utility Tax	12,500.00	11,483.11	12,500.00
Assessment rate remains at \$1.64 per \$100			
State of Maryland Highway Usage Fund	50,000.00	63,054.81	65,000.00
State of MD Income Tax	34,000.00	34,104.02	32,000.00
Permits & Fees			
Alcoholic Beverage License	1,000.00	0.00	1,000.00
Business License Fees	1,000.00	636.59	900.00
Building/Zoning Permit Fees	800.00	1,020.00	800.00
Rental	900.00	0.00	900.00
Accommodation Tax	29,250.00	29,127.10	33,300.00
Interest Received (Investments & Taxes)	1,000.00	2,477.62	1,800.00
Miscellaneous			
Community Park Rentals	4,500.00	10,130.00	10,000.00
Franchise Tax	6,800.00	7,423.27	7,500.00
Garrett County Commissioner's Tax Differential	25,000.00	25,000.00	25,000.00
Garrett County Commissioner's Park Gift	4,000.00	0.00	4,000.00
Take Out Fees	3,000.00	2,544.00	2,500.00
Miscellaneous	500.00	286.40	300.00
<b>Sub total of Operating</b>	<b>\$ 410,000.00</b>	<b>\$ 279,527.06</b>	<b>\$ 392,000.00</b>
<b>Grants</b>			
Community Development Block (CDBG)			
Zoning Ordinance Revision	35,000.00	26,106.30	
Community Legacy			
Friend Family Museum/Library	9,500.00	3,660.34	Close Out
Community Parks and Playground			
Restroom/Electrical Room	241,604.00	231,525.00	Close Out
Program Open Space			
Recreational Parking Lot Pavilion	22,433.00	20,029.44	Close Out
Forestry Grant (MUCFC)	757.00	757.00	Close Out
<b>Sub total of Grants</b>	<b>309,294.00</b>	<b>282,078.08</b>	<b>0.00</b>
<b>Total</b>	<b>\$ 719,294.00</b>	<b>\$ 561,605.14</b>	<b>\$ 392,000.00</b>

## EXPENSES

	<b>Budget Year</b>	<b>Actual Figures</b>	<b>Proposed Budget</b>
	<b><u>2025-2026</u></b>	<b><u>as of 05/28/2026</u></b>	<b><u>2026-2027</u></b>
<b>Salaries Mayor &amp; Town Council</b>	\$ 4,800.00	\$ 3,030.00	4,800.00
Clerk/Treas Adm. Assistant (Plus Bonus)	35,000.00	27,819.75	33,000.00
Municipal Circuit Rider	810.00	810.10	810.00
Code Enforcement Officer	4,450.00	4,446.00	4,580.00
Election Board	1,400.00	834.25	1,000.00
Maintenance Personnel (Plus Bonus)	90,000.00	68,463.53	80,000.00
Season Maintenance Personnel (Plus Bonus)	13,000.00	8,375.00	12,000.00
Administrative Expenses (Travel & Meals )			
Mayor	6,500.00	4,609.81	7,000.00
Council Members	6,500.00	5,180.20	6,500.00
<b>Office</b>			
Accounting	2,800.00	2,321.93	2,400.00
Advertising	1,500.00	501.60	1,000.00
IT Support/Sensitive Equipment	2,000.00	2,222.22	2,500.00
Office Supplies	2,500.00	1,322.38	2,000.00
Postage/Delivery	415.00	234.91	450.00
Printing/Reproductions	825.00	109.66	700.00
Website Maintenance	300.00	230.11	400.00
Utilities (Electricity)			
Building Lights	3,000.00	2,927.39	3,300.00
Park Lights	3,500.00	1,438.03	2,500.00
Street lights/Town Sign	10,500.00	10,153.31	11,560.00
<b>Maintenance of Municipal Property</b>			
Buildings	5,000.00	3,571.11	6,000.00
Equipment Repairs/Rentals	2,000.00	1,577.53	2,100.00
Park	8,000.00	7,713.49	10,000.00
Streets and Walks	80,000.00	72,767.98	75,000.00
Trees/Shrubs	4,000.00	2,685.00	4,000.00
Vehicles Repair & Maintenance	2,500.00	1,101.16	2,000.00
Snow Removal	2,500.00	0.00	2,500.00
Waste Collection	4,500.00	3,459.25	4,800.00
Dues & Subscriptions	1,500.00	1,587.88	1,600.00
Unemployment	500.00	100.20	400.00
Employees FICA	11,100.00	8,306.58	10,000.00
<b>Gas and Fuel</b>			
Buildings-Propane/Fuel Oil	4,800.00	3,830.73	4,800.00
Vehicle & Equipment	6,000.00	3,843.43	5,000.00
<b>Insurance</b>			
Disability & Workman's Compensation	5,400.00	4,056.00	5,000.00
Umbrella Policy (Buildings)	7,800.00	6,384.00	7,500.00
Audit	3,000.00	3,000.00	3,000.00
Telephone	1,200.00	1,036.80	1,300.00
Legal Services	5,000.00	1,129.35	4,500.00
Contingency	51,400.00		48,700.00

## EXPENSES

	<b>Budget Year</b> <b><u>2025-2026</u></b>	<b>Actual Figures</b> <b><u>as of 05/28/2026</u></b>	<b>Proposed Budget</b> <b><u>2026-2027</u></b>
Miscellaneous			
Christmas Celebration Expenses	3,000.00	2,950.60	3,200.00
Meals	1,500.00	1,537.49	1,800.00
Garrett County Commissioner's Park Gift	4,000.00		4,000.00
Donations/Discounts	4,000.00	6,951.76	6,500.00
Miscellaneous	1,500.00	1,149.57	1,800.00
<b>Sub total of Operating</b>	<b>\$ 410,000.00</b>	<b>\$ 283,770.09</b>	<b>\$ 392,000.00</b>
<b>Grants</b>			
Zoning Ordinance Revision	35,000.00	31,429.06	
Community Legacy			
Friend Family Museum Library	9,500.00	7,950.00	Close Out
Community Parks and Playground			
Restroom/Electrical Room	241,604.00	240,019.50	
Program Open Space			
Recreational Parking Lot Pavilion	20,100.00	19,892.77	Close Out
10% match	2,333.00	0.00	Close Out
Forestry Grant (MUCFC)	757.00	759.58	Close Out
<b>Sub-total of Grants</b>	<b>309,294.00</b>	<b>300,050.91</b>	<b>0.00</b>
<b>Total</b>	<b>\$ 719,294.00</b>	<b>\$ 583,821.00</b>	<b>\$ 392,000.00</b>