



# THE CITY OF FROSTBURG

## Mayor and Council Work Session Agenda

Tuesday, January 14, 2025 at 4:00 PM

Frostburg Municipal Center Meeting Room 100  
37 S. Broadway, Frostburg, MD 21532

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Mayor Todd J. Logsdon

Donald L. Carter, Jr., Commissioner of Finance

Nina Forsythe, Commissioner of Water, Parks and Recreation

Kevin G. Grove, Commissioner of Public Safety

Adam Ritchey, Commissioner of Public Works

### 1. Call to Order

### 2. Roll Call

### 3. Special Presentation

- A.** ServLine Leak Adjustment Insurance. Ashley Shiwarski, Sr. Director, Business Development, HomeServe/ServLine

### 4. Council Meeting Topics

- A.** Update to the individuals named on certain City Accounts. Elaine Jones, CPA, Director of Finance

- B.** Mid-year Budget Amendments. Elaine Jones, CPA, Director of Finance

- C.** Target Reserves in Water Surcharge Fund. Elaine Jones, CPA, Director of Finance

- D.** Award Contracts for BOM Building. Hayden Lindsey, Director of Public Works

- 1.) Interior Finishes

- 2.) Electrical Work

- E.** Recreation Commission Appointments: Mark Roque, Dottie Turner, Sean White. Elizabeth Stahlman, City Administrator

- F.** Prichard Farms Recreation Amenity - Use of Escrowed Funds. Elizabeth Stahlman, City Administrator

### 5. Other Discussion Items

- A.** FY 26 Budget Preparation Schedule. Elaine Jones, CPA, Director of Finance

- B.** Night Shift Differential. Nick Costello, Chief of Police

- C.** George Edwards Fund - Prichard Building - City Contribution Discussion. Elizabeth Stahlman, City Administrator

- D.** Interim City Administrator Announcement and Recruitment Process for City Administrator. Mayor Todd Logsdon

- E.** General Mayor and Council Discussion

### 6. Adjournment

**A. \* Special Work Session \***

January 28, 2025 at 4 pm

Early Legislative Session Briefing by Rich Reinhardt, Percy Public Affairs



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# PROPOSAL

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## SERVLINE UTILITIES PROTECTION

*We pay for high water bills caused by customer leaks*

HOMESERVE USA  
7134 Lee Highway, Chattanooga, TN 37421  
1 (866) 974-4801, info@servline.com, www.servline.com

Prepared For

### CITY OF FROSTBURG

37 S. Broadway, PO BOX 440  
Frostburg, MD 21532

Proposal Issued: November 8, 2024

Proposal Valid:  
30 Days from Issue Date

*This proposal shows the premiums for the general coverage described, but in no way changes or affects any terms, conditions or exclusions of policies as actually issued. Premiums shown are based on information furnished to the company. Insurance for the ServLine program is issued to utilities and placed through HomeServe Insurance Agency Corp., a licensed Insurance agency. ServLine is a registered trademark.*

**CITY OF FROSTBURG**

We understand that you are tirelessly working to improve and supply the best overall product while also often thanklessly striving to offer excellent customer service.

**DESPITE ALL YOUR EFFORT – CUSTOMER LEAKS STILL CAUSE**

- Financial Strain
- Administrative *and* Customer Burden
- Issues to Undermine Public Perception



**MEET SERVLIN BY HOMESERVE**

ServLine is a full-service customer leak solution. We pay for high water bills caused by customer leaks by insuring the Utility. More specifically, by insuring the Leak Protection Program and then administering it on your behalf.

- Financial Assistance
- Administrative Support & Customer Relief
- Public Relations Credibility



## COMPARISON TERMS

- LAP: Leak Adjustment Policy
- LPP: Leak Protection Program
- Frequency: Determined by the number of times an adjustment can be filed in a given time
- Qualifications: Determined by whether or not there is a limit that must be met prior to allowing for an adjustment
- Benefits are reflective of your current Leak Adjustment Policy & data
- Benefits are determined by how customer leaks are being adjusted. Unprovided benefits will not be covered

### CITY OF FROSTBURG - CURRENT LAP

#### BENEFIT FREQUENCY

No Written Leak Adjustment Policy

#### BENEFIT QUALIFIER

No Written Leak Adjustment Policy

#### ADDITIONAL COVERED BENEFITS

No Benefit Exceptions

### SERVLIN LEAK PROTECTION PROGRAM (LPP)

#### BENEFIT FREQUENCY

1 Occurrence/ 12-month  
2 Consecutive billing cycles allowed per occurrence  
*Ex. 1 billing cycle (month bill), 2 billing cycles (months)*

#### BENEFIT QUALIFIER

2X Average Bill

#### ADDITIONAL COVERED BENEFITS

Dripping/ Leaking Faucets  
Running Toilets/ Commodes  
Water Heaters  
Unattended Homes  
Faulty Customer Plumbing



## CITY OF FROSTBURG

### PROPOSED SAMPLE LEAK PROTECTION PROGRAM POLICY

City of Frostburg is changing our Leak Adjustment Policy effective DATE 1, 2024. The following are qualifications for leak adjustments for the City of Frostburg:

1. It is the customer's responsibility to keep their plumbing system in good working order.
2. No customer shall receive more than one (1) leak adjustment that could incorporate a maximum of two (2) consecutive billing cycles per occurrence during any twelve (12) month period.
3. To qualify for a leak adjustment, the eligible plumbing leak must generate a minimum additional charge of at least two (2) times the average of the past twelve (12) months' bills.
4. Adjustments on water bills will NOT be made on the following:
  - a. Residential Customers who do not have their own water meter.
  - b. *Commercial or Industrial Customers. (OPTIONAL)*
  - c. Premises left or abandoned without reasonable care for the plumbing system.
  - d. Leaks on irrigation systems or irrigation lines, leaks in water features such as fountains, etc., leaks on any water lines coming off the primary water service line, plumbing leaks in any structure other than the primary residence.
  - e. Negligent acts such as leaving water running.
  - f. Excess water charges not directly resulting from a qualifying plumbing leak.
  - g. Filling of swimming pools or leaks in swimming pools.
  - h. Watering of lawns or gardens.
  - i. *Master-metered multi-habitational accounts. (OPTIONAL)*
5. In the event of a qualifying leak adjustment, the customer will be responsible for paying their average bill. The average bill will be calculated using the previous twelve (12) months' bills, excluding the high bills pertaining to the qualifying leak. The leak adjustment amount will be reimbursed up to City of Frostburg's chosen protection limit less the customer's average bill.
6. The City of Frostburg shall not be obligated to make adjustments of any bills not submitted for adjustment within ninety (90) days from the billing date.
7. Customers must have leak repaired before an adjustment will be made and may be requested to present proof of repair. (i.e. copy of invoice for materials or bill from plumber)
8. In any case where a customer might incur a leak before there is three (3) months of average usage, an adjustment will not be made until they have established three (3) months of average usage.
9. Any enrolled customer may decline to participate in our ServLine Leak Protection Program by calling Phone Number. Any customer declining to participate in the program will be responsible for the full amount of their water bill with no adjustments being made. Our new City of Frostburg ServLine Program is the only way qualifying leak adjustments will be made for leaks occurring after DATE 1, 2024.





## LEAK PROTECTION PROGRAM

*Imagine what you could do if you were paid for every customer's high water bill – and no longer had to manage their frustration over having to pay for it.*



# WATER & SEWER LEAK PROTECTION COMBINED

Section 3, Item A.

Limit of Protection	Residential Monthly Rate	Commercial Monthly Rate Single-Occupancy	Commercial Monthly Rate Multiple-Occupancy
\$500 (Per Occurrence)	\$ 1.55	\$ 4.00	\$ 8.00
\$1,000 (Per Occurrence)	\$ 1.70	\$ 4.75	\$ 9.50
\$2,500 (Per Occurrence)	\$ 2.05	\$ 5.50	\$ 11.00

Deductible  
Reporting Conditions  
Reporting & Adjustment Period

Waived  
Customer Schedule  
Monthly

## Special Terms and Conditions

- Coverage will be designed to reflect City of Frostburg's Leak Protection Guidelines and eligibility established with ServLine.
- Master Metered Habitational (Residential Only) \$5.00 per unit
  - Limit Applies to Property Only and does not apply to units directly.
- Charges will be applied to the customers' utility bill.
- Limit of protection to be selected by the Utility.

*Note: Discount on rates if the above coverages are offered by electing to include in your base rate rather than on the utility bill.*







**APPENDIX**



# LEAK PROTECTION PROGRAM DEFINITIONS

- **Water Leak Protection**  
Water Leak Protection covers excess water bills caused by a qualifying leak on the customer’s side of the meter/point of responsibility. Developed in cooperation with ServLine and set according to the Utility’s newly established Leak Protection Guidelines.
- **Sewer Leak Protection**  
Sewer Leak Protection covers excess sewer bills in the event of a qualifying leak at the customer’s point of responsibility. Developed in cooperation with ServLine and set according to the Utility’s newly established Leak Protection Guidelines.
- **Residential**  
Residential is defined as 2” meters or less with a single residential unit occupied as a residency. A qualifying unit must have a single meter to which it can be accounted for independently.
- **Commercial**  
Commercial is defined as 2” meters or less with business or agricultural occupancy excluding master-metered habitational. A qualifying unit must have a single meter to which it can be accounted for independently.  
Single Occupancy - Building has one business occupying space.  
Multiple Occupancy - Building has more than one business occupying space.
- **Master-Metered Habitational**  
Multi-Unit residential property with a master-meter measuring usage for all units.
- **Farms**  
**Residential Farm:** Any farm that is a hobby or that does not derive additional income. There is no Agriculture meter or separate metered structures on the property and meets residential definition of the insurance company.  
**Commercial Farm:** Any Farm that has an Agriculture meter/meter that services barns, cattle troughs, or other structures. Any Farm who derives income from the activities of the farm.
- **Rates w/ Data**  
The rates furnished in this Proposal are determined by the data you have provided. It is mutually understood that the data produced, along with your explanation of how to interpret what is included in your data is done so in good faith and is complete and true to the best of your knowledge. All other factors have been determined in partnership with ServLine.
- **Leak Protection Program**  
The ServLine Leak Protection Program enhances your current Leak Adjustment Policy and acts as a superseding document which will overlay your existing policy with the given enhancements. All qualifying customer leaks would adhere first to your ServLine Leak Protection Program and then would be addressed by your existing Leak Adjustment Policy. As a recommendation - Your Leak Adjustment Policy would be updated to address unqualifying leaks rather than qualifying customers who choose to decline protection.



# SUMMARY FOR LEAK PROTECTION PROGRAM

## BILLING

Agency Monthly Reporting

## PROJECT SCOPE & PROCESS

- Approval of ServLine
- Program Implementation
- Utility Staff Training
- Announcement Materials
- Setup and Integration
- ServLine Administers Leak Protection Program
- ServLine Handles Claims, Payments and Customer Service

## TERMS AND CONDITIONS

Terms and conditions outlined in the quote may differ from the specifications submitted; please review the specific coverage part for details on coverage and exclusions.

Average claims payment is between 10 - 20 Days.  
Claims volume is due to change with seasons or other unforeseen events.  
Pricing does not include taxes.

Reports & Premium due by the 15th of the month following a reporting period.  
Example: Participating customers for month of January would be due no later than February 15th.  
Premium payments include all participating customers and are not dependent on customer payment to the utility nor pending claims payments.

*This quote is valid for thirty (30) days from the date of this letter.  
All rates are per participating customer per month.*

## THANK YOU

Thank you for your interest in becoming a valuable client of ServLine. We exist to make your Utility stronger and help you achieve your goals. One of our chief goals is to serve you and to earn the privilege of being one of your favorite service providers. The ServLine team is always looking to establish long-term meaningful relationships with the opportunity to serve your Utility and your customers with integrity and excellence.

## DISCLAIMER

This proposal shows the premiums for the general coverage described, but in no way changes or affects any terms, conditions or exclusions of policies as actually issued. Premiums shown are based on information furnished to the company.

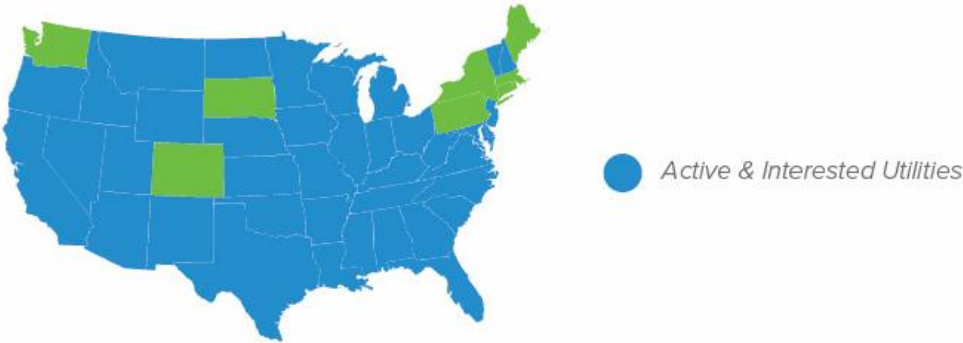


# SERVICE LINE PROTECTION PLAN HIGHLIGHTS

- Off-bill. Billing for these products is handled directly between HomeServe and the customer
- No cost to the utility
- Educates customers/homeowners on their responsibilities regarding their private service lines
- Allows customers/homeowners to opt-in to the specific products they want
- 24/7/365 customer support
- One-call solution to file a claim. No paperwork, or forms, to fill out to file claims
- A national network of vetted, licensed, local area contractors is utilized to make the repairs
- No service charges, deductibles, reimbursements, or out of pocket costs.
- Affordable rates and multiple payment methods
- Plans pay contractors directly for covered work performed
- Provides peace of mind for homeowners
- Service Line Protection Plans are endorsed by the National League of Cities as well as multiple state municipal leagues



## CLIENTS & PARTNERS



## ASSOCIATION PARTNERS INCLUDE

National Rural Water Association (NRWA), Tennessee Association of Utility Districts (TAUD), Georgia Rural Water Association (GRWA), North Carolina Rural Water Association (NCRWA), Alabama Rural Water Association (ARWA), Alliance of Indiana Rural Water Association (AIRWA), Illinois Rural Water Association (IRWA), Iowa Rural Water Association (IRWA), Rural Water Association of Arizona (RWAA), Arkansas Rural Water Association (ARWA), California Rural Water Association (CRWA), Michigan Rural Water Association (MRWA), Delaware Rural Water Association (DRWA), Kentucky Rural Water Association (KRWA), Maryland Rural Water Association (MRWA), New Mexico Rural Water Association (NMRWA), Mississippi Rural Water Association (MRWA), Ohio Rural Water Association (ORWA), Virginia Rural Water Association (VRWA), Rural Water Association of Utah (RWAU), Idaho Rural Water Association (IRWA), New York Rural Water Association (NYRWA), (Nevada Rural Water Association (NvRWA), Montana Rural Water Systems (MRWS), Louisiana Rural Water Association (LRWA).



## INSURANCE PROVIDERS INCLUDE

Hanover Insurance Company, Virginia Surety Company, Inc.



# THANK YOU



### RESOLUTION 2019-23

#### A RESOLUTION OF THE MAYOR AND COUNCIL OF THE CITY OF FROSTBURG APPROVING CERTAIN EXECUTIVE PERSONNEL AS NAMES ON CERTAIN ACCOUNTS

**WHEREAS:** The City of Frostburg maintains numerous banking, insurance and medical accounts for purposes of general government operations, financial transactions and personnel management; and

**WHEREAS:** The City Charter establishes the positions of City Administrator and Director of Finance as executive positions; and

**WHEREAS:** These individuals who hold the positions of City Administrator and Director of Finance change from time to time.

**NOW, THEREFORE BE IT RESOLVED** that the Frostburg Mayor & City Council do hereby approve Elizabeth E. Stahlman, City Administrator and Beverly Elaine Jones, Director of Finance as authorized persons for listing on accounts and having access authority for purposes of conducting routine approved business on behalf of the City of Frostburg.

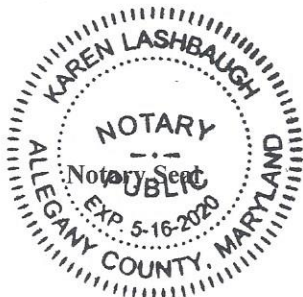
**ADOPTED** the 16<sup>th</sup> Day of May 2019



**MAYOR AND CITY COUNCIL OF FROSTBURG**

BY *W. Robert Flanigan*  
**W. Robert Flanigan, Mayor**

Attest:  
*Elizabeth Stahlman*  
**Elizabeth Stahlman, City Administrator,  
Designate**



State of Maryland County of Allegany  
On this 16 day of May 2019, before me, the undersigned officer, personally appeared Elizabeth Stahlman, known to me to be the person whose name is subscribed to the within instrument and acknowledged that he/she executed the same for the purposes therein contained. In witness whereof I hereunto set my hand and official seal.

Signature of Notary Public *Karen Lashbaugh*  
Printed Name of Notary Public Karen Lashbaugh My Commission Expires 5-16-2020

CITY OF FROSTBURG  
OPERATING BUDGET FYE 06/30/25  
PROPOSED AMENDMENTS - JANUARY 2025

Section 4, Item B.

ACCOUNT	DESCRIPTION	AMOUNT	January Amendment	Amended Total	Notes
01-000-4000	Taxes - Real Estate	\$ 2,908,000	\$ -	\$ 2,908,000	
01-000-4001	Personal Property Taxes	7,000	-	7,000	
01-000-4002	Public Utility Taxes	190,000	30,000	220,000	YTD assessments exceed budget
01-000-4003	Corporation Taxes	95,000	-	95,000	
01-000-4004	Prior Year Taxes	1,000	-	1,000	
01-000-4005	Trailer Tax	1,600	-	1,600	
01-000-4010	Interest on Taxes	50,000	-	50,000	
01-000-4011	Tax Credits	(32,400)	-	(32,400)	
01-000-4012	Tax Abatements	(3,000)	-	(3,000)	
01-000-4013	Enterprise Zone Reimbursement	16,200	-	16,200	
01-000-4020	Maryland Income Tax	640,000	-	640,000	
01-000-4021	Admission Taxes	24,000	-	24,000	
01-000-4022	Hotel Motel Tax	155,000	-	155,000	
01-000-4023	Highway Use Tax	510,000	-	510,000	
01-000-4024	Coal Tax	2,600	-	2,600	
01-000-4025	Housing Authority	14,000	-	14,000	
01-000-4027	Payment in Lieu of Taxes	3,900	-	3,900	
01-000-4031	Liquor Licenses	10,000	-	10,000	
01-000-4032	Traders Licenses	10,000	-	10,000	
01-000-4040	Police Grants	40,000	-	40,000	
01-000-4041	Parking Meters and Permits	-	1,000	1,000	Original budget excluded parking permits
01-000-4043	Police Protection Grant	135,000	-	135,000	
01-000-4045	Fines & Forfeitures	15,000	-	15,000	
01-000-4047	Frostburg State University MOU	10,000	-	10,000	
01-000-4049	School Resource Reimbursement	30,000	-	30,000	
01-000-4050	Permits, Planning	2,000	-	2,000	
01-000-4051	Building Permits	1,500	-	1,500	
01-000-4052	Rental Registration	74,000	-	74,000	
01-000-4054	Construction Inspections	17,750	-	17,750	
01-000-4055	Code Enforcement Citations	750	-	750	
01-000-4056	Comm Dev Grant Revenue	50,000	-	50,000	
01-000-4060	Swimming Pool	60,000	-	60,000	
01-000-4062	Day Camp Registrations	18,000	-	18,000	
01-000-4063	Recreation Activities	22,000	-	22,000	
01-000-4200	Operating Transfer - Water Fund	95,600	-	95,600	
01-000-4201	Operating Transfer - Sewer Fund	241,750	-	241,750	
01-000-4202	Operating Transfer - Garbage Fund	18,175	-	18,175	
01-000-4301	Rents	111,000	-	111,000	
01-000-4302	HRD Appropriation	10,700	-	10,700	
01-000-4303	Franchises	72,000	-	72,000	
01-000-4304	Miscellaneous Revenue	1,000	3,000	4,000	WC refund
01-000-4306	Project Reimbursement	1,948,000	(1,860,000)	88,000	Remove Roundabout construction - ARC
01-000-4315	Proceeds from Fund Balance	173,870	-	173,870	
01-000-4317	Special Revenue	1,707,750	395,250	2,103,000	ARPA project changes
01-000-4600	Interest Income	400,000	-	400,000	
	<b>Total Corporate Fund Revenue</b>	<b>\$ 9,858,745</b>	<b>\$ (1,430,750)</b>	<b>\$ 8,427,995</b>	
	<b>Corporate Fund Expenses</b>				
	<b>Executive</b>				
01-100-5000	Salaries	\$ 22,200	\$ -	\$ 22,200	
01-100-5010	Social Security	1,700	-	1,700	
01-100-5012	Workers Comp	175	-	175	
01-100-5050	Legislative Contingencies	6,000	-	6,000	
01-100-5104	Insurance - Public Officials	7,000	1,100	8,100	FY25 premiums exceeded budget
01-100-5110	Contributions	500,000	24,750	524,750	Add FFD sign - ARPA
01-100-5150	Training	2,800	-	2,800	
01-100-5160	Travel	5,700	-	5,700	
01-100-5185	Professional Fees	20,000	-	20,000	
	<b>Total Executive</b>	<b>\$ 565,575</b>	<b>\$ 25,850</b>	<b>\$ 591,425</b>	



CITY OF FROSTBURG  
OPERATING BUDGET FYE 06/30/25  
PROPOSED AMENDMENTS - JANUARY 2025

Section 4, Item B.

ACCOUNT	DESCRIPTION	AMOUNT	January Amendment	Amended Total	Notes
	<b>Administrative</b>				
01-110-5000	Salaries	\$ 176,000	\$ -	\$ 176,000	
01-110-5001	Salaries - Bonus	-	15,115	15,115	M&C approved Dec bonus
01-110-5010	Social Security	13,300	-	13,300	
01-110-5011	Pension	16,000	1,800	17,800	Employer annual contrib rate increased
01-110-5012	Workers Comp	600	-	600	
01-110-5013	Insurance - Health	46,500	-	46,500	
01-110-5014	Insurance - Health Retiree	43,500	-	43,500	
01-110-5015	Contribution - 457	2,000	-	2,000	
01-110-5030	Employee Wellness	7,500	-	7,500	
01-110-5050	Reserve For Contingencies	10,000	6,000	16,000	Time to Care Act fees
01-110-5100	Insurance - Auto	700	-	700	
01-110-5102	Insurance - Gen Liab	175	-	175	
01-110-5105	Insurance - Property	7,700	4,000	11,700	Effect of appraisals and prem rates
01-110-5106	Insurance - AD&D and Life	4,500	-	4,500	
01-110-5111	Contributions - Tourism	130,900	-	130,900	
01-110-5150	Training	450	750	1,200	Conferences
01-110-5160	Travel	1,800	-	1,800	
01-110-5185	Professional Fees	1,100	-	1,100	
01-110-5191	Communications	8,000	-	8,000	
01-110-5200	Advertising	6,400	-	6,400	
01-110-5205	Legal	42,500	-	42,500	
01-110-5207	Pension Administrative Fee	7,350	-	7,350	
01-110-5210	Office Supplies	11,000	-	11,000	
01-110-5220	Postage	23,000	-	23,000	
01-110-5230	Computer Exp	9,000	-	9,000	
01-110-5232	IT Licensing and Fees	33,000	-	33,000	
01-110-5235	Digital Engagement	29,000	-	29,000	
01-110-5391	Principal and Interest on Debt Service	154,500	-	154,500	
01-110-5500	Building - Armory	12,000	-	12,000	
01-110-5502	Building Maintenance	21,000	1,800	22,800	Add Council tv and mount (ARPA)
01-110-5550	Utilities - Building	16,000	-	16,000	
01-110-5700	Bank Fees	1,000	-	1,000	
01-110-5807	Capital Outlay	2,375,000	(1,719,000)	656,000	Proj changes (Roundabout, CCC, Mechanic Park)
	<b>Total Administrative</b>	<b>\$ 3,211,475</b>	<b>\$ (1,689,535)</b>	<b>\$ 1,521,940</b>	
	<b>Finance</b>				
01-120-5000	Salaries	\$ 88,000	\$ -	\$ 88,000	
01-120-5010	Social Security	6,700	-	6,700	
01-120-5011	Pension	8,000	900	8,900	Employer annual contrib rate increased
01-120-5012	Workers Comp	250	-	250	
01-120-5013	Insurance - Health	32,500	-	32,500	
01-120-5015	Contribution - 457	625	-	625	
01-120-5102	Insurance - Gen Liab	175	-	175	
01-120-5105	Insurance - Property	3,000	500	3,500	Effect of appraisals and prem rates
01-120-5150	Training	1,000	-	1,000	
01-120-5185	Professional Fees	1,000	-	1,000	
01-120-5310	Auditing	75,000	-	75,000	
01-120-5311	Actuarial Study	5,000	-	5,000	
01-120-5313	Tax Collection	1,300	-	1,300	
01-120-5810	RETSA Obligation	9,600	-	9,600	
	<b>Total Finance</b>	<b>\$ 232,150</b>	<b>\$ 1,400</b>	<b>\$ 233,550</b>	
	<b>Community Development</b>				
01-130-5000	Salaries	\$ 125,000	\$ -	\$ 125,000	
01-130-5010	Social Security	9,500	-	9,500	
01-130-5011	Pension	11,400	1,250	12,650	Employer annual contrib rate increased
01-130-5012	Workers Comp	350	-	350	
01-130-5013	Insurance - Health	23,000	-	23,000	
01-130-5015	Contribution - 457	1,500	-	1,500	
01-130-5100	Insurance - Auto	700	100	800	Premium increase

CITY OF FROSTBURG  
OPERATING BUDGET FYE 06/30/25  
PROPOSED AMENDMENTS - JANUARY 2025

Section 4, Item B.

ACCOUNT	DESCRIPTION	AMOUNT	January Amendment	Amended Total	Notes
01-130-5102	Insurance - Gen Liab	175	-	175	
01-130-5105	Insurance - Property	3,800	800	4,600	Effect of appraisals and prem rates
01-130-5150	Training	500	250	750	
01-130-5160	Travel	900	-	900	
01-130-5185	Professional Fees	1,000	-	1,000	
01-130-5320	Economic Development	3,300	3,500	6,800	Additional sprinkler rebates
01-130-5322	Planning	155,000	-	155,000	
01-130-5323	Public Art	2,000	-	2,000	
01-130-5401	Auto Expense	500	-	500	
01-130-5820	Community Legacy Projects	50,000	-	50,000	
01-130-5822	Special Projects	18,800	(5,500)	13,300	Per CD Director
	<b>Total Community Development</b>	<b>\$ 407,425</b>	<b>\$ 400</b>	<b>\$ 407,825</b>	
	<b>Code Enforcement</b>				
01-140-5000	Salaries	\$ 63,000	\$ -	\$ 63,000	
01-140-5010	Social Security	4,800	-	4,800	
01-140-5011	Pension	5,700	-	5,700	
01-140-5012	Workers Comp	200	-	200	
01-140-5013	Insurance - Health	22,800	-	22,800	
01-140-5015	Contribution - 457	750	-	750	
01-140-5102	Insurance - Gen Liab	175	-	175	
01-140-5105	Insurance - Property	2,900	-	2,900	
01-140-5150	Training	500	-	500	
01-140-5160	Travel	500	-	500	
01-140-5185	Professional Fees	400	-	400	
01-140-5231	Software and Subscriptions	11,700	2,000	13,700	iWorq rental housing module
01-140-5330	Code Enforcement	5,000	-	5,000	
01-140-5331	Construction Inspect	20,000	-	20,000	
01-140-5332	Rental Inspection	37,500	(18,000)	19,500	Projected rental housing inspections
	<b>Total Code Enforcement</b>	<b>\$ 175,925</b>	<b>\$ (16,000)</b>	<b>\$ 159,925</b>	
	<b>Public Works Administration</b>				
01-150-5000	Salaries	\$ 76,000	\$ -	\$ 76,000	
01-150-5010	Social Security	5,800	-	5,800	
01-150-5011	Pension	6,400	1,300	7,700	Employer annual contrib rate increased
01-150-5012	Workers Comp	1,600	-	1,600	
01-150-5013	Insurance - Health	14,000	-	14,000	
01-150-5015	Contribution - 457	700	-	700	
01-150-5100	Insurance - Auto	700	100	800	Premium increase
01-150-5102	Insurance - Gen Liab	175	-	175	
01-150-5105	Insurance - Property	1,900	700	2,600	Effect of appraisals and prem rates
01-150-5150	Training	1,000	750	1,750	Leadership Allegany
01-150-5160	Travel	1,000	-	1,000	
01-150-5185	Professional Fees	2,100	-	2,100	
01-150-5193	One Call Concepts	2,200	-	2,200	
01-150-5340	Engineering Equipment	3,000	-	3,000	
01-150-5341	Mapping Supplies	8,000	-	8,000	
01-150-5342	Public Works	7,400	-	7,400	
01-150-5400	Gas, Oil, Grease	3,000	-	3,000	
01-150-5420	Fleet lease	11,000	-	11,000	
	<b>Total Public Works Administration</b>	<b>\$ 145,975</b>	<b>\$ 2,850</b>	<b>\$ 148,825</b>	
	<b>Total Admin and Executive Expense</b>	<b>\$ 4,738,525</b>	<b>\$ (1,675,035)</b>	<b>\$ 3,063,490</b>	
	<b>Public Safety</b>				
01-160-5000	Salaries	\$ 1,062,000	\$ -	\$ 1,062,000	
01-160-5002	Salaries - Police Grants	40,000	-	40,000	
01-160-5003	Court Time	13,000	-	13,000	
01-160-5010	Social Security	85,000	-	85,000	
01-160-5011	Pension	285,000	(95,000)	190,000	Based on actual LEOPS invoice
01-160-5012	Workers Comp	72,000	-	72,000	

CITY OF FROSTBURG  
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ACCOUNT	DESCRIPTION	AMOUNT	January Amendment	Amended Total	Notes
01-160-5013	Insurance - Health	257,000	-	257,000	
01-160-5015	Contribution - 457	7,500	-	7,500	
01-160-5100	Insurance - Auto	6,200	1,600	7,800	Premium increase, fleet increase
01-160-5102	Insurance - Gen Liab	1,200	-	1,200	
01-160-5103	Insurance - Police Professional	16,700	-	16,700	
01-160-5105	Insurance - Property	6,000	-	6,000	
01-160-5150	Training	25,500	-	25,500	
01-160-5170	Uniforms	15,000	-	15,000	
01-160-5180	Safety Equipment	1,200	-	1,200	
01-160-5181	Law Enforcement Equipment	18,500	-	18,500	
01-160-5191	Communications	30,500	-	30,500	
01-160-5206	C3I Clerical Support	6,000	-	6,000	
01-160-5210	Office Supplies	5,000	-	5,000	
01-160-5230	Computers	8,500	-	8,500	
01-160-5350	FSU MOU	10,000	-	10,000	
01-160-5380	Police Reform	23,000	-	23,000	
01-160-5390	Miscellaneous Expense	4,000	-	4,000	
01-160-5400	Gas, Oil, Grease	33,000	-	33,000	
01-160-5401	Auto Expense	18,000	-	18,000	
01-160-5420	Fleet Lease	43,000	18,000	61,000	Add Chevy Blazer (ARPA \$15,000)
01-160-5502	Jail and Office Maintenance	4,000	-	4,000	
01-160-5550	Utilities - Public Safety	10,000	-	10,000	
01-160-5851	Fire Dept Appropriation	255,670	-	255,670	
	<b>Total Public Safety</b>	<b>\$ 2,362,470</b>	<b>\$ (75,400)</b>	<b>\$ 2,287,070</b>	
	<b>Public Works - Street</b>				
01-170-5000	Salaries	\$ 296,000	\$ -	\$ 296,000	
01-170-5010	Social Security	22,600	-	22,600	
01-170-5011	Pension	27,500	2,500	30,000	Employer annual contrib rate increased
01-170-5012	Workers Comp	20,000	-	20,000	
01-170-5013	Insurance - Health	80,000	-	80,000	
01-170-5015	Contribution - 457	1,500	-	1,500	
01-170-5018	Unemployment	200	-	200	
01-170-5100	Insurance - Auto	7,800	2,000	9,800	Premium increase
01-170-5102	Insurance - Gen Liab	575	400	975	Premium increase
01-170-5105	Insurance - Property	6,000	3,000	9,000	Effect of appraisals and prem rates
01-170-5150	Training	5,000	-	5,000	
01-170-5170	Uniforms	8,000	-	8,000	
01-170-5180	Safety Equipment	7,200	-	7,200	
01-170-5191	Communications	15,000	-	15,000	
01-170-5210	Office Supplies	1,500	-	1,500	
01-170-5400	Gas, Oil, Grease	30,000	-	30,000	
01-170-5420	Fleet Lease	29,000	-	29,000	
01-170-5550	Utilities - Building	6,000	-	6,000	
01-170-5711	Salt & Abrasives	150,000	100,000	250,000	Seasonal variance compared to prior year
01-170-5712	Sign Maintenance	15,000	-	15,000	
01-170-5713	Street Equipment Maintenance	90,000	-	90,000	
01-170-5714	Street Lighting	100,000	-	100,000	
01-170-5715	Street Maintenance Repairs	100,000	-	100,000	
01-170-5716	Street Shop Equipment	50,000	-	50,000	
01-170-5717	Street Lighting Repairs	20,000	28,500	48,500	Add light control box (ARPA)
01-170-5800	Capital Outlay	565,750	(145,600)	420,150	Defer plow truck to FY26 (-\$238,000), increase salt storage facility (\$80,000), add sidewalk project (\$12,400 - ARPA)
01-170-5861	Street Paving	200,000	23,500	223,500	Additional Centennial paving
01-170-5865	Parking Lot Maintenance	13,000	-	13,000	
	<b>Total Public Works - Street</b>	<b>\$ 1,867,625</b>	<b>\$ 14,300</b>	<b>\$ 1,881,925</b>	
	<b>Recreation</b>				
01-180-5000	Salaries	\$ 284,000	\$ -	\$ 284,000	
01-180-5010	Social Security	21,700	-	21,700	

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ACCOUNT	DESCRIPTION	AMOUNT	January Amendment	Amended Total	Notes
01-180-5011	Pension	23,600	5,200	28,800	Employer annual contrib rate increased
01-180-5012	Workers Comp	18,200	-	18,200	
01-180-5013	Insurance - Health	65,000	-	65,000	
01-180-5015	Contribution - 457	1,750	-	1,750	
01-180-5100	Insurance - Auto	2,900	-	2,900	
01-180-5102	Insurance - Gen Liab	550	-	550	
01-180-5105	Insurance - Property	14,500	1,385	15,885	Effect of appraisals and prem rates
01-180-5150	Training	300	-	300	
01-180-5160	Travel	750	-	750	
01-180-5170	Uniforms	4,800	-	4,800	
01-180-5181	Safety Equipment	500	-	500	
01-180-5400	Gas, Oil, Grease	9,000	-	9,000	
01-180-5420	Fleet Lease	23,000	-	23,000	
01-180-5503	Armory Expense - Gym	16,000	-	16,000	
01-180-5504	Community Center	10,000	7,500	17,500	Add masonry work (ARPA)
01-180-5510	City Place	29,500	-	29,500	
01-180-5550	Utilities	9,000	-	9,000	
01-180-5720	Beautify The Burg Expense	2,000	-	2,000	
01-180-5721	Rec Equipment Maintenance	5,000	-	5,000	
01-180-5722	Rec League Appropriations	5,000	-	5,000	
01-180-5723	Rec Park Maintenance Expense	63,000	-	63,000	
01-180-5724	Street Trees	7,500	-	7,500	
01-180-5725	Trailhead Maintenance Expense	2,000	-	2,000	
01-180-5726	Recreational Programs	13,000	-	13,000	
01-180-5800	Capital Outlay	100,900	291,300	392,200	Playground, mower, and toolcat and attachment
	<b>Total General Recreation</b>	<b>\$ 733,450</b>	<b>\$ 305,385</b>	<b>\$ 1,038,835</b>	
01-181-5000	Salaries	\$ 72,000	\$ -	\$ 72,000	
01-181-5010	Social Security	5,500	-	5,500	
01-181-5012	Workers Comp	4,600	-	4,600	
01-181-5108	Unemployment	200	-	200	
01-181-5507	Pool Operating	35,000	-	35,000	
	<b>Total Pool</b>	<b>\$ 117,300</b>	<b>\$ -</b>	<b>\$ 117,300</b>	
01-182-5000	Salaries	\$ 24,000	\$ -	\$ 24,000	
01-182-5010	Social Security	1,850	-	1,850	
01-182-5012	Workers Comp	1,500	-	1,500	
01-182-5108	Unemployment	200	-	200	
01-182-5507	Day Camp Operations	800	-	800	
	<b>Total Day Camp</b>	<b>\$ 28,350</b>	<b>\$ -</b>	<b>\$ 28,350</b>	
01-183-5000	Salaries	\$ 9,500	\$ -	\$ 9,500	
01-183-5010	Social Security	725	-	725	
01-183-5012	Workers Comp	600	-	600	
01-183-5108	Unemployment	200	-	200	
	<b>Total Seasonal</b>	<b>\$ 11,025</b>	<b>\$ -</b>	<b>\$ 11,025</b>	
	<b>Total Recreation</b>	<b>\$ 890,125</b>	<b>\$ 305,385</b>	<b>\$ 1,195,510</b>	
	<b>Total Corporate Fund Expenses</b>	<b>\$ 9,858,745</b>	<b>\$ (1,430,750)</b>	<b>\$ 8,427,995</b>	
	<b>Corporate Fund Net Income (Loss)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>Water Fund Revenues</b>				
02-000-4000	Water Service Revenue	\$ 1,488,000	\$ 303,400	\$ 1,791,400	Lonaconing and other billing adj
02-000-4001	Interest Earned - Water	1,500	-	1,500	
02-000-4317	Special Revenue	363,500	(278,000)	85,500	Change in ARPA projects
02-000-4402	Sale of Meters	5,000	-	5,000	
02-000-4403	Tapping Fees	4,000	1,600	5,600	YTD revenue exceeds original budget
02-000-4404	Sundry Sales	10,000	-	10,000	
02-000-4600	Interest Income	15,000	-	15,000	
	<b>Total Water Revenue</b>	<b>\$ 1,887,000</b>	<b>\$ 27,000</b>	<b>\$ 1,914,000</b>	

CITY OF FROSTBURG  
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Section 4, Item B.

ACCOUNT	DESCRIPTION	AMOUNT	January Amendment	Amended Total	Notes
	<b>Water Fund Expenses</b>				
	<b>Water - Administration</b>				
02-190-5000	Salaries	\$ 72,000	\$ -	\$ 72,000	
02-190-5010	Social Security	5,400	-	5,400	
02-190-5011	Pension	6,500	800	7,300	Employer annual contrib rate increased
02-190-5012	Workers Comp	225	-	225	
02-190-5013	Insurance - Health	18,000	-	18,000	
02-190-5015	Contribution - 457	850	-	850	
02-190-5313	Collection Expense	1,000	-	1,000	
02-190-5370	FMHA Bond	750	100	850	Premium increase
02-190-5600	Corporate Overhead	95,600	-	95,600	
	<b>Total Water Administration</b>	<b>\$ 200,325</b>	<b>\$ 900</b>	<b>\$ 201,225</b>	
	<b>Water - Filtration</b>				
02-192-5102	Insurance - Gen Liab	\$ 1,300	\$ -	\$ 1,300	
02-192-5105	Insurance - Property	12,500	6,000	18,500	Effect of appraisals and prem rates
02-192-5106	Insurance - Boiler & Machinery	6,000	-	6,000	
02-192-5521	Pumping System Expense	95,000	-	95,000	
02-192-5522	Purification Plant Maintenance	50,000	-	50,000	
02-192-5710	Filtration Contract Payment	654,000	-	654,000	Includes \$70,000 above contract for chem
	<b>Total Water Filtration</b>	<b>\$ 818,800</b>	<b>\$ 6,000</b>	<b>\$ 824,800</b>	
	<b>Water - Supply</b>				
02-194-5000	Salaries	\$ 34,000		\$ 34,000	
02-194-5010	Social Security	2,500	-	2,500	
02-194-5011	Pension	3,000	500	3,500	Employer annual contrib rate increased
02-194-5012	Workers Comp	2,300	-	2,300	
02-194-5015	Contribution - 457	100	-	100	
02-194-5506	Hydro Facility Expense	5,000	-	5,000	
02-194-5550	Utilities - Water Supply	5,000	-	5,000	
02-194-5730	Water Supply Expense	50,000	-	50,000	
	<b>Total Water Supply</b>	<b>\$ 101,900</b>	<b>\$ 500</b>	<b>\$ 102,400</b>	
	<b>Water - Distribution</b>				
02-196-5000	Salaries	\$ 275,000	\$ -	\$ 275,000	
02-196-5010	Social Security	21,000	-	21,000	
02-196-5011	Pension	20,500	7,300	27,800	Employer annual contrib rate increased
02-196-5012	Workers Comp	17,600	-	17,600	
02-196-5013	Insurance - Health	82,000	-	82,000	
02-196-5015	Contribution - 457	1,000	-	1,000	
02-196-5100	Insurance - Auto	4,000	-	4,000	
02-196-5102	Insurance - Gen Liab	1,300	-	1,300	
02-196-5105	Insurance - Property	3,200	1,500	4,700	Effect of appraisals and prem rates
02-196-5150	Training	3,500	-	3,500	
02-196-5170	Uniforms	4,000	-	4,000	
02-196-5180	Safety Equipment	6,575	-	6,575	
02-196-5191	Communications	13,000	-	13,000	
02-196-5210	Office Supplies	1,000	-	1,000	
02-196-5390	Miscellaneous Expense	1,000	-	1,000	
02-196-5400	Gas, Oil, Grease	17,000	-	17,000	
02-196-5420	Fleet Lease	33,000	-	33,000	
02-196-5505	Crestview Pumping Station Expense	12,500	-	12,500	
02-196-5550	Utilities - Water Distribution	5,000	-	5,000	
02-196-5700	Distribution Expense	51,000	10,800	61,800	Add leak detection (ARPA)
02-196-5701	Distribution Pipe Expense	11,000	-	11,000	
02-196-5702	Equipment Maintenance	8,000	-	8,000	
02-196-5703	Fire Hydrants Expense	8,000	-	8,000	
02-196-5704	Transmission Mains Expense	95,800	-	95,800	
02-196-5740	Meters Expense	70,000	-	70,000	

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ACCOUNT	DESCRIPTION	AMOUNT	January Amendment	Amended Total	Notes
	Total Water Distribution	\$ 765,975	\$ 19,600	\$ 785,575	
	<b>Total Water Fund Expenses</b>	<b>\$ 1,887,000</b>	<b>\$ 27,000</b>	<b>\$ 1,914,000</b>	
	<b>Total Water Fund Net Income (Loss)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>Sewer Fund Operating Revenues</b>				
03-000-4000	Sewer Charges	\$ 1,817,000	\$ -	\$ 1,817,000	
03-000-4001	Interest Earned - Sewer	1,800	-	1,800	
03-000-4315	Proceeds from Fund Balance	23,925	215,900	239,825	Budget balancing adjustment
03-000-4317	Special Revenue	3,500	4,500	8,000	ARPA project allocations
03-000-4404	Sundry Sales	1,500	-	1,500	
03-000-4503	Sewer Tap Fees	3,500	-	3,500	
03-000-4600	Interest Income	25,000	-	25,000	
	<b>Total Sewer Operating Revenue</b>	<b>\$ 1,876,225</b>	<b>\$ 220,400</b>	<b>\$ 2,096,625</b>	
	<b>Sewer Operating Expenses</b>				
	<b>Sewer - Administration</b>				
03-210-5000	Salaries	\$ 72,000	\$ -	\$ 72,000	
03-210-5010	Social Security	5,400	-	5,400	
03-210-5011	Pension	6,500	800	7,300	Employer annual contrib rate increased
03-210-5012	Workers Comp	225	-	225	
03-210-5013	Insurance - Health	18,000	-	18,000	
03-210-5015	Contribution - 457	850	-	850	
03-210-5313	Collection Expense	1,000	-	1,000	
	Total Sewer Administration	\$ 103,975	\$ 800	\$ 104,775	
	<b>Sewer - Operating</b>				
03-211-5000	Salaries	\$ 172,000	\$ -	\$ 172,000	
03-211-5010	Social Security	13,000	-	13,000	
03-211-5011	Pension	19,000	2,500	21,500	Employer annual contrib rate increased
03-211-5012	Workers Comp	11,000	-	11,000	
03-211-5013	Insurance - Health	71,000	-	71,000	
03-211-5015	Contribution - 457	1,800	-	1,800	
03-211-5100	Insurance - Auto	1,400	100	1,500	Increase in premiums
03-211-5102	Insurance - Gen Liab	650	-	650	
03-211-5105	Insurance - Property	6,800	150	6,950	Effect of appraisals and prem rates
03-211-5150	Training	1,000	-	1,000	
03-211-5170	Uniforms	3,000	-	3,000	
03-211-5180	Safety Equipment	1,000	-	1,000	
03-211-5191	Communications	2,400	-	2,400	
03-211-5400	Gas, Oil, Grease	10,000	-	10,000	
03-211-5420	Fleet Lease	21,000	-	21,000	
03-211-5520	Pumping Station Maintenance	6,000	-	6,000	
03-211-5600	Corporate Overhead	241,750	-	241,750	
03-211-5761	Sanitary Commission Charges	1,100,000	-	1,100,000	
03-211-5762	Sanitary Comm-Transmission Projects	11,800	-	11,800	
03-211-5763	Sewer Operating Expense	50,000	-	50,000	
03-211-5764	Sewer Pumping Expense	6,000	-	6,000	City to be reimbursed \$3,500 from B. Reece
03-211-5805	Capital Outlay - Sewer Projects	30,000	-	30,000	
	Total Sewer Operating	\$ 1,780,600	\$ 2,750	\$ 1,783,350	
	Total Sewer Operating Expenses	\$ 1,884,575	\$ 3,550	\$ 1,888,125	
	Sewer Operating Net Income (Loss)	\$ (8,350)	\$ 216,850	\$ 208,500	
	<b>CSO Revenue</b>				
03-220-4520	CSO Surcharge Revenue	\$ 401,000	\$ -	\$ 401,000	
03-220-4521	Interest Earned - CSO Surcharge	500	-	500	

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ACCOUNT	DESCRIPTION	AMOUNT	January Amendment	Amended Total	Notes
03-220-4317	Special Revenue	800,000	(193,500)	606,500	Change in ARPA allocation
03-220-4530	Project Reimbursements	3,092,000	(2,519,500)	572,500	Change in CSO project timelines
	<b>Total CSO Revenue</b>	<b>\$ 4,293,500</b>	<b>\$ (2,713,000)</b>	<b>\$ 1,580,500</b>	
	<b>CSO Expenses</b>				
03-220-5391	Interest Expense	\$ 3,200	\$ -	\$ 3,200	
03-220-5392	Debt Redemption	23,600	-	23,600	
03-220-5800	Capital Outlay	4,258,350	(2,496,150)	1,762,200	Change in CSO project timelines
	<b>Total CSO Expense</b>	<b>\$ 4,285,150</b>	<b>\$ (2,496,150)</b>	<b>\$ 1,789,000</b>	
				-	
	CSO Net Income (Loss)	\$ 8,350	\$ (216,850)	\$ (208,500)	
				-	
	<b>Sewer Fund Net Income (Loss)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
	<b>Water Surcharge Fund Revenue</b>				
04-000-4000	Water Tap Surcharge	\$ 668,000	\$ -	\$ 668,000	
04-000-4001	Interest Earned - Surcharge	1,000	-	1,000	
04-000-4317	Special Revenue	68,000	(68,000)	-	ARPA project changes
04-000-4600	Interest Income	20,000	-	20,000	
	<b>Total Water Surcharge Revenue</b>	<b>\$ 757,000</b>	<b>\$ (68,000)</b>	<b>\$ 689,000</b>	
	<b>Water Surcharge Fund Expenses</b>				
04-200-5313	Collection Expense	\$ 1,000	\$ -	\$ 1,000	
04-200-5390	Miscellaneous Expense	12,000	-	12,000	
04-200-5391	Interest Expense	56,900	-	56,900	
04-200-5392	Debt Redemption	415,100	-	415,100	
04-200-5802	Capital Repairs	68,000	-	68,000	
	<b>Total Water Surcharge Expense</b>	<b>\$ 553,000</b>	<b>\$ -</b>	<b>\$ 553,000</b>	
	<b>Water Surcharge Net Income (Loss)</b>	<b>\$ 204,000</b>	<b>\$ (68,000)</b>	<b>\$ 136,000</b>	
	<b>Garbage Fund Revenues</b>				
05-000-4000	Trash & Garbage Charges	\$ 473,000	\$ -	\$ 473,000	
05-000-4104	Interest Earned - Garbage	800	-	800	
05-000-4404	Sundry Sales	1,000	950	1,950	Special pickup rate increased
05-000-4600	Interest Income	3,000	-	3,000	
	<b>Total Garbage Revenue</b>	<b>\$ 477,800</b>	<b>\$ 950</b>	<b>\$ 478,750</b>	
	<b>Garbage Fund Expenses</b>				
	<b>Garbage Fund - Administration</b>				
05-230-5000	Salaries	\$ 72,000	\$ -	\$ 72,000	
05-230-5010	Social Security	5,400	-	5,400	
05-230-5011	Pension	6,500	800	7,300	Employer annual contrib rate increased
05-230-5012	Workers Comp	225	-	225	
05-230-5013	Insurance - Health	18,000	-	18,000	
05-230-5015	Contribution - 457	850	-	850	
05-230-5313	Collection Expense	500	-	500	
	<b>Total Garbage Administration</b>	<b>\$ 103,475</b>	<b>\$ 800</b>	<b>\$ 104,275</b>	
	<b>Garbage Operating</b>				
05-232-5000	Salaries	\$ 93,000	\$ -	\$ 93,000	
05-232-5010	Social Security	7,100	-	7,100	
05-232-5011	Pension	8,500	900	9,400	Employer annual contrib rate increased
05-232-5012	Workers Comp	6,000	-	6,000	
05-232-5013	Insurance - Health	22,500	-	22,500	
05-232-5015	Contribution - 457	750	-	750	
05-232-5100	Insurance - Auto	2,200	-	2,200	
05-232-5102	Insurance - Gen Liab	400	-	400	

CITY OF FROSTBURG  
 OPERATING BUDGET FYE 06/30/25  
 PROPOSED AMENDMENTS - JANUARY 2025

Section 4, Item B.

ACCOUNT	DESCRIPTION	AMOUNT	January Amendment	Amended Total	Notes
05-232-5105	Insurance - Property	4,500	-	4,500	
05-232-5170	Uniforms	3,000	-	3,000	
05-232-5180	Safety Equipment	1,000	-	1,000	
05-232-5210	Office Supplies	1,000	-	1,000	
05-232-5400	Gas, Oil, Grease	14,000	-	14,000	
05-232-5600	Corporate Overhead	18,175	-	18,175	
05-232-5770	Ash Dumpster	8,500	-	8,500	
05-232-5771	Bulk Cleanup Expense	10,000	-	10,000	
05-232-5772	Landfill Charges	130,000	-	130,000	
05-232-5773	Sanitation Operating Expense	30,000	-	30,000	
	Total Garbage Operating	\$ 360,625	\$ 900	\$ 361,525	
				-	
	Total Garbage Expenses	\$ 464,100	\$ 1,700	\$ 465,800	
				-	
	<b>Garbage Net Income (Loss)</b>	<b>\$ 13,700</b>	<b>\$ (750)</b>	<b>\$ 12,950</b>	



**CITY OF FROSTBURG**  
**BUDGET ORDINANCE FOR THE YEAR ENDING JUNE 30, 2025**  
**CONDENSED SUMMARY BY FUND AND DEPARTMENT**

	ORIGINAL BUDGET			WITH PROPOSED AMENDMENTS		
	Revenue	Expense	Net Income (Loss)	Revenue	Expense	Net Income (Loss)
Corporate Fund						
Executive		\$ 565,575			\$ 591,425	
Administration		3,211,475			1,521,940	
Finance		232,150			233,550	
Community Development		407,425			407,825	
Code Enforcement		175,925			159,925	
Public Works Administration		145,975			148,825	
Public Safety		2,362,470			2,287,070	
Street		1,867,625			1,881,925	
Recreation		890,125			1,195,510	
<b>Total Corporate Fund</b>	<b>\$ 9,858,745</b>	<b>\$ 9,858,745</b>	<b>\$ -</b>	<b>\$ 8,427,995</b>	<b>\$ 8,427,995</b>	<b>\$ -</b>
Water						
Administration		\$ 200,325			\$ 201,225	
Filtration		818,800			824,800	
Supply		101,900			102,400	
Distribution		765,975			785,575	
<b>Total Water Fund</b>	<b>\$ 1,887,000</b>	<b>\$ 1,887,000</b>	<b>\$ -</b>	<b>\$ 1,914,000</b>	<b>\$ 1,914,000</b>	<b>\$ -</b>
Sewer						
Administration		\$ 103,975			\$ 104,775	
Operating		1,780,600			1,783,350	
<b>Sewer subtotal</b>	<b>1,876,225</b>	<b>1,884,575</b>	<b>(8,350)</b>	<b>2,096,625</b>	<b>1,888,125</b>	<b>208,500</b>
<b>CSO subtotal</b>	<b>4,293,500</b>	<b>4,285,150</b>	<b>8,350</b>	<b>1,580,500</b>	<b>1,789,000</b>	<b>(208,500)</b>
<b>Total Sewer Fund</b>	<b>\$ 6,169,725</b>	<b>\$ 6,169,725</b>	<b>\$ -</b>	<b>\$ 3,677,125</b>	<b>\$ 3,677,125</b>	<b>\$ -</b>
<b>Total Piney Surcharge</b>	<b>\$ 757,000</b>	<b>\$ 553,000</b>	<b>\$ 204,000</b>	<b>\$ 689,000</b>	<b>\$ 553,000</b>	<b>\$ 136,000</b>
Garbage						
Administration		\$ 103,475			\$ 104,275	
Operating		360,625			361,525	
<b>Total Garbage Fund</b>	<b>\$ 477,800</b>	<b>\$ 464,100</b>	<b>\$ 13,700</b>	<b>\$ 478,750</b>	<b>\$ 465,800</b>	<b>\$ 12,950</b>
<b>City Total</b>	<b>\$ 19,150,270</b>	<b>\$ 18,932,570</b>	<b>\$ 217,700</b>	<b>\$ 15,186,870</b>	<b>\$ 15,037,920</b>	<b>\$ 148,950</b>

**RESOLUTION 2011 - 52**

**A RESOLUTION OF THE CITY OF FROSTBURG, A MUNICIPAL CORPORATION OF THE STATE OF MARYLAND APPROVING A FUND BALANCE POLICY**

**WHEREAS**, the City of Frostburg maintains certain accounting standards for all City funds and transactions as determined by Federal regulations and verified by annual independent audits; and

**WHEREAS**, the City of Frostburg establishes an annual budget for all City transactions designed to maintain financial solvency while meeting the demands of the citizens and the requirements of Federal and State regulators; and

**WHEREAS**, it is the desire of the Mayor and Council further enhance the standards of the City's accounting processes by the adoption of a Fund Balance Policy.

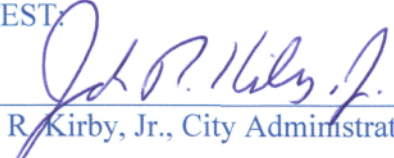
**NOW, THEREFORE**, be it resolved that the Council of the City of Frostburg:

Approves a Fund Balance Policy with said Policy attached hereto and made a part hereof this Resolution.

**ADOPTED the 17<sup>th</sup> DAY OF NOVEMBER 2011**

MAYOR & CITY COUNCIL OF  
THE CITY OF FROSTBURG

By   
W. Robert Flanigan, Mayor

ATTEST:  
  
John R. Kirby, Jr., City Administrator

# City of Frostburg Fund Balance Policy

## *Purpose*

The purpose of this policy is to establish a key element of the financial stability of the City by setting guidelines for fund balance. Unassigned fund balance is an important measure of economic stability. It is essential that the City maintain adequate levels of unassigned fund balance to mitigate financial risk that can occur from unforeseen revenue fluctuations, unanticipated expenditures, and similar circumstances. The fund balance also provides cash flow liquidity for the City's general operations.

## *Definitions*

*Fund Equity* – A fund's equity is generally the difference between its assets and its liabilities.

*Fund Balance* – An accounting distinction is made between the portions of fund equity that are spendable and nonspendable. These are broken up into five categories:

- 1) **Nonspendable fund balance** – includes amounts that are not in a spendable form or are required to be maintained intact. Examples are prepaid expenses.
- 2) **Restricted fund balance** – includes amounts that can be spent only for the specific purposes stipulated by external resource providers either constitutionally or through enabling legislation. When expenditures could be funded by either restricted or unrestricted resources, the City will use restricted resources first. Examples include grants.
- 3) **Committed fund balance** – includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. Commitments may be changed or lifted only by the government taking the same formal action that imposed the constraint originally.
- 4) **Assigned fund balance** – comprises amounts *intended* to be used by the government for specific purposes. Intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority. In governmental funds other than the general fund, assigned fund balance represents the amount that is not restricted or committed. This indicates that resources in other governmental funds are, at a minimum, intended to be used for the purpose of that fund.
- 5) **Unassigned fund balance** – is the residual classification of the general fund and includes all amounts not contained in other classifications. Unassigned amounts are technically available for any purpose.

## *Policy*

### *Committed Fund Balance*

- The City Council is the City's highest level of decision-making authority and the formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is a resolution approved by the Council at the City's Council meeting. The resolution must either be approved or rescinded, as applicable, prior to the last day of the fiscal year for which the

commitment is made. The amount subject to the constraint may be determined in the subsequent period.

*Assigned Fund Balance*

- The City Council has authorized the City's Finance Director as the official authorized to assign fund balance to a specific purpose as approved by this fund balance policy.

*Minimum Unassigned Fund Balance*

It is the goal of the City to achieve and maintain an unassigned fund balance for Cash Flow in a range equal to 30 - 50% of expenditures. The City considers a balance of less than 30% to be cause for concern, barring unusual or deliberate circumstances.

If the unassigned fund balance falls below the desired range, the Finance Director shall report such amounts to the City Council as soon as practical after the end of the fiscal year. The City shall create a plan to restore the unassigned balance to the appropriate levels.

The order of spending when the City incurs expenditures that are not restricted will be committed, assigned, and unassigned fund balance.

**City of Frostburg**  
**Fiscal Year 2025-2026**  
*Budget Preparation Schedule*

<b>February 3, 2025</b>	<p><b>Staff Budget Process</b></p> <ul style="list-style-type: none"> <li>• Departmental Requests Due; Requests are to be prepared in consultation with Commissioners</li> </ul>
<b>February 11, 2025</b>	<p><b>Work Session</b></p> <ul style="list-style-type: none"> <li>• Presentation of Budget Schedule</li> <li>• Presentation of Requests from Departments/Commissioners</li> <li>• Discussion of Council’s Budget Priorities</li> <li>• Council Discussion on Tax and Utility Rates</li> </ul>
<b>February 18, 2025</b>	<p><b>Monthly City Council Meeting</b></p> <ul style="list-style-type: none"> <li>• Hotel/Motel Tax Revenue requests due</li> </ul>
<b>March 11, 2025</b>	<p><b>Work Session</b></p> <ul style="list-style-type: none"> <li>• Council Review and Discussion on Draft Budget</li> <li>• Council Discussion on Setting the Tax Rate</li> <li>• Council Discussion on Setting Utility Rates and Other Fees</li> </ul>
<b>March 18, 2025</b>	<p><b>Monthly City Council Meeting</b></p> <ul style="list-style-type: none"> <li>• Special Presentation on Tax and Utility Rates</li> <li>• Presentation of Draft Budget</li> <li>• Public Comment on Draft Budget</li> </ul>
<b>April 8, 2025</b>	<p><b>Work Session</b></p> <ul style="list-style-type: none"> <li>• Council Review and Discussion of Budget Ordinance</li> </ul>
<b>April 15, 2025</b>	<p><b>Monthly City Council Meeting</b></p> <ul style="list-style-type: none"> <li>• Tax Rate Public Hearing (if required by State Law)</li> <li>• Introduction of Budget Ordinance – Public Comment</li> </ul>
<b>May 13, 2025</b>	<p><b>Work Session</b></p> <ul style="list-style-type: none"> <li>• Final Review of Budget Ordinance</li> <li>• Discussion of any Proposed Amendments</li> </ul>
<b>May 20, 2025</b>	<p><b>Monthly City Council Meeting</b></p> <ul style="list-style-type: none"> <li>• Public Hearing on the Budget Ordinance - Advertised</li> <li>• Second Reading, Public Comment and Vote to Approve; Ordinance becomes effective in 20 Days (follow 2025 – HB 101)</li> </ul>