



# THE CITY OF FROSTBURG

## Mayor and Council Meeting Agenda

Tuesday, August 19, 2025 at 5:30 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. Pledge of Allegiance**

**3. Frostburg Blessing**

**4. Roll Call**

**5. Approval of the Agenda**

**6. Approval of the Minutes**

A. Minutes from the July 2025 Council Meeting.

Motion and Second to Approve the Minutes for the July 2025 Council Meeting.

**7. Mayor and Commissioners Reports and Announcements**

A. Monthly Reports of the City Departments.

Motion and Second to Approve Monthly Reports of the City Departments; Vote of the Mayor and City Council.

**8. Public Hearings**

**A.** Combined Sewer Overflow Monthly Public Hearing

**9. Old Business**

**10. New Business**

A. **Resolution 2025-39** Approve Change Order for CSO phase XB & XC in the amount of \$5,400 to SPECS, Inc. Hayden Lindsey, Director of Public Works.

Motion and Second to Approve Resolution 2025-39; PUBLIC COMMENT; Vote of the Mayor and City Council.

B. **Resolution 2025-40** Approve Change Order for the Roundabout Project in the amount of \$8,817.35 to Brudis & Associates Inc. Hayden Lindsey, Director of Public Works.

Motion and Second to Approve Resolution 2025-40; PUBLIC COMMENT; Vote of the Mayor and City Council.

C. **Resolution 2025-41** Approve Change Order for the Paving of Various City Streets - Summer 2025 Paving Project to add Prichard Farms and First Street as add alternates. Hayden Lindsey, Director of Public Works.

Motion and Second to Approve Resolution 2025-41; PUBLIC COMMENT; Vote of the Mayor and City Council.

- D.** **Resolution 2025-42** Adopt a Section 125 Premium Only Plan in reference to the City's employees Health Insurance contributions. Amy Phillips, CPA, Director of Finance.

Motion and Second to Approve Resolution 2025-42; PUBLIC COMMENT; Vote of the Mayor and City Council.

**11. Open Public Comment**

**12. Adjournment**



# THE CITY OF FROSTBURG

## Mayor and Council Meeting Minutes

Tuesday, July 15, 2025 at 5:30 PM

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

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

Mayor Logsdon called meeting to order at 5:30 pm

### 2. Pledge of Allegiance

### 3. Frostburg Blessing

### 4. Roll Call

PRESENT

Mayor Todd Logsdon

Commissioner of Public Safety Kevin Grove

Commissioner of Water, Parks and Recreation Nina Forsythe

Commissioner of Public Works Adam Ritchey

ABSENT

Commissioner of Finance Donald Carter

### 5. Approval of the Agenda

Motion made by Commissioner of Water, Parks and Recreation Forsythe, Seconded by Commissioner of Public Safety Grove.

Motion Carried.

### 6. Approval of the Minutes

Motion made by Commissioner of Public Safety Grove, Seconded by Commissioner of Water, Parks and Recreation Forsythe.

Motion Carried.

A. Minutes from the June 2025 Council Meeting.

Motion and Second to Approve the Minutes for the June 2025 Council Meeting.

B. Summary & Minutes from the Closed Session Meeting on May 13, 2025.

Motion and Second to Approve Closed Session Summary and Meeting Minutes.

### 7. Special Presentations and Requests

A. Appreciation for The Town of Kensington, MD. Mayor Todd J. Logsdon.

### 8. Mayor and Commissioners Reports and Announcements

A. Monthly Reports of the City Departments.

Motion and Second to Approve Monthly Reports of the City Departments; Vote of the Mayor and City Council.

**9. Public Hearings**

A. Combined Sewer Overflow Monthly Public Hearing

**10. Old Business**

**11. New Business**

**A. Resolution 2025-33** Approve the Reappointment of a Member to the Board of Zoning Appeals. Bethany Fife, Director of Community Development.

Motion and Second to Approve Resolution 2025-33; PUBLIC COMMENT; Vote of the Mayor and City Council.

Motion made by Commissioner of Public Works Ritchey, Seconded by Commissioner of Water, Parks and Recreation Forsythe.

Motion carried.

**B. Resolution 2025-34** Approve the Appointment of a Member to the Frostburg Planning Commission. Bethany Fife, Director of Community Development.

Motion and Second to Approve Resolution 2025-34; PUBLIC COMMENT; Vote of the Mayor and City Council.

Motion made by Commissioner of Water, Parks and Recreation Forsythe, Seconded by Commissioner of Public Safety Grove.

Motion carried.

**C. Resolution 2025-35** Approve the Contract for New Parks and Recreation Software. Patrick O'Brien, City Administrator.

Motion and Second to Approve Resolution 2025-35; PUBLIC COMMENT; Vote of the Mayor and City Council.

Motion made by Commissioner of Water, Parks and Recreation Forsythe, Seconded by Commissioner of Public Safety Grove.

Motion Carried.

**D. Resolution 2025-36** Approving a Contract for Paving of Multiple City Locations. Hayden Lindsey, Director of Public Works.

Motion and Second to Approve Resolution 2025-36; PUBLIC COMMENT; Vote of the Mayor and City Council.

Motion made by Commissioner of Public Works Ritchey, Seconded by Commissioner of Water, Parks and Recreation Forsythe.

Motion carried.

**E. Resolution 2025-37** Approving a Designated Signatory for Opioid Litigation. Patrick O'Brien, City Administrator.

Motion and Second to Approve Resolution 2025-37; PUBLIC COMMENT; Vote of the Mayor and City Council.

Motion made by Commissioner of Public Works Ritchey, Seconded by Commissioner of Water, Parks and Recreation Forsythe.

Motion Carried.

**F. Resolution 2025-38** Approving a Temporary Repeal of the Open Container Law for the 2025 Petals & Pedals Event. Nick Costello, Chief of Police

Motion and Second to Approve Resolution 2025-38; PUBLIC COMMENT; Vote of the Mayor and City Council.

Motion made by Commissioner of Water, Parks and Recreation Forsythe, Seconded by Commissioner of Public Safety Grove.

Motion Carried.

**12. Open Public Comment**

Carol- If you get utility bill via email will you also get taxes via email ?

Answer: No you must send a separate request to do so.

Kevin Grove recognized Kenny Porter of Centennial Street for putting a group together and cleaned up Percy Cemetery.

Mayor Logsdon mentioned a Pantry Benefit Walk on July 26th at 11am rain or shine.

**13. Adjournment**

Mayor Logsdon adjourned meeting at 06:04 PM

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Mayor Todd J. Logsdon

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Patrick O' Brien, City Administrator

City of Frostburg  
Monthly Reports



*For the month of July 2025*  
**Reports from the Departments of:**

Community Development  
Finance  
Parks and Recreation  
Street  
Water  
Police

**CITY OF FROSTBURG**

Monthly Report: Community Development Department

For the Month of: July 2025

Submitted by: Bethany Fife, Director of Community Development; Jamie Klink, Planner; Mary Gracie, Rental Housing Program Coordinator; Jay Hovatter, Code Enforcement Officer

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**Permits**

Please see attached permit report.

**Rental Housing**

- RH Coordinator assisted property owners with general zoning inquiries.
- Spoke with several tenants due to tenant landlord issues and referred tenants to Tenant/Landlord helpline with successful help for issues for tenants. Also handled issues through emails to tenants and landlords with great success.
- Owner and Agent information was provided to the Frostburg Police Department when requested. Updated spreadsheet sent to both Police Department and Fire Department
- Mailing address and email addresses updates were made for property owners who needed them.
- Updating IWORQ and Rental Housing Spreadsheet in reference to tri- yearly inspections.
- Sent several emails to owners in reference to completing owner's agent form and providing a copy of their driver's license
- Newly owner-occupied properties have been updated from rental status.
- New rental properties brought into program and property owners and provided RH welcoming materials.
- Owner and Agent list was provided to citizens who requested assistance with housing in Frostburg.
- Combined effort for compliance was made with Code Enforcement with non-compliant properties.
- Confirmation of outstanding registration issues were given by RH and CE per our Finance Department's request.
- Request a copy of the most current lead licenses for their rental properties.
- Updated emails, property agents, phone numbers in IWORQ system.
- Updated IWORQ Portal Access for many owners that had been inaccessible.
- Finishing up with third party inspector for last round of triannual inspections.

- Sent out next round of triannual Inspections for properties in coordination with in House Inspector

## **Code Enforcement**

- Detailed code enforcement action reports are attached. Please note that the Phone Call/Emails in the Activity Report reflect calls and emails from complainants, property owners, and/or tenants related to code enforcement matters.

## **Boards and Commissions**

- *Historic District Commission* – The Historic District Commission did not meet in July due to a lack of applications received.
- *Planning Commission* – The Frostburg Planning Commission did not meet in July due to a lack of applications received.
- *Board of Zoning Appeals* – The Board of Zoning Appeals did not meet in July due to a lack of applications received.
- *Green Team* – The Green Team met on July 23 at the Edible Arboretum. C&S Landscaping had installed plants earlier that week, and most of the meeting time was spent touring the Arboretum.

## **Director's Report:**

### **Meetings, Webinars, Conferences, and Trainings Attended:**

- July 2 – Solid Waste Management Board meeting
- July 8 – Senior Staff Meeting
- July 8 – Work Session
- July 10 – Allegany County Commissioners Meeting presentation
- July 11 – Stabilization Grant Program launch
- July 15 – City Council meeting
- July 16 – FrostburgFirst Board of Directors meeting
- July 17 – Comprehensive Plan Steering Committee meeting
- June 18 – Green Team meeting
- June 30 – Comp Plan consultant check-in meeting



**Director's Current Project Updates:**

- *Rental Housing Program Revamp* – The Rental Housing Inspector position officially came in-house on July 7. The first round of inspections has begun and all has been operating smoothly.
- *Comprehensive Plan Re-Write* – The Comp Plan Steering Committee met on July 17 and will begin meeting monthly on the first Friday to receive regular updates.
- *Edible Arboretum Enhancements* – The grant-funded plantings were installed in July – special shoutout to ACA Design Group for their team's hard work on this project. We've got a few smaller projects to finalize and anticipate holding a ribbon cutting sometime in October.
- *N. Water Street Townhouse Pre-Development* – At long last, we are in the final phase of receiving proof of site control. Once this is finalized and approved by the State, we hope to be authorized to put the demolition contract out to bid.
- *Stabilization Grant Program* – The Stabilization Grant Program was officially launched on July 11. We have received one application so far and have spoken with 8 other property owners.



## Case Detail Report

07/01/2025 - 07/31/2025

Case Date	Compliance Deadline	Parcel Address	Description	Main Status
7/31/2025		26 HILL ST	Numerous items within set back including the 2 plastic sheds an larger shed in rear yard	Monitoring
7/29/2025	Monitoring	133 MAPLE ST	Furniture/Boxes/debris in front yard	Monitoring
7/29/2025	08/06/2025		Exterior area, trash, toilet, fire wood	First Warning
7/29/2025	08/05/2025	210 CENTER ST	Mattresses along side of house	First Warning
7/29/2025	Junk along property line	164 BOWERY ST		Verbal/Courtesy Warning
7/29/2025		169 MAPLE ST	Unregistered Dodge Journey	Referred to FPD
7/28/2025			Abandoned Honda accord wv tag flat tires not moved in months and registered out of state.	Referred to FPD
7/24/2025	07/31/2025	109 MAPLE ST	Weeds/high grass	First Warning
7/24/2025	07/31/2025	115 MAPLE ST	High grass	Resolved
7/23/2025	07/30/2025	31 HILL ST	Furniture	Resolved

Case Date	Compliance Deadline	Parcel Address	Description	Main Status
7/22/2025	07/29/2025	248 CENTENNIAL ST	High grass	First Warning
7/17/2025	07/24/2025	111 MCCULLOH ST	Furniture	Resolved
7/17/2025	ASAP	198 E MAIN ST	Collapsed front porch/High Grass/Unsecure structure	Citation Issued
7/17/2025	ASAP	2 OLD MIDLOTHIAN ROAD SW	High Grass	Verbal/Courtesy Warning
7/16/2025	Monitoring	82 BOWERY ST	Illegal burning	Verbal/Courtesy Warning
7/15/2025	07/29/2025	181 E MAIN ST	Unregistered/disabled vehicle	Resolved
7/14/2025	07/21/2025	15 S GRANT ST	Furniture	Resolved
7/11/2025	07/25/2025	110 CENTER ST	Unregistered vehicle	Resolved
7/11/2025	07/25/2025	64 ASPINAL ST	Unregistered/disable vehicle	Resolved
7/11/2025	08/11/2025	53 BOWERY ST	Unregistered/disabled vehicle	First Warning
7/11/2025		109 BOWERY ST	Pool, Buildings, trailers	Resolved
7/10/2025	07/18/2025	108 S BROADWAY	Furniture, loose trash high grass	Resolved
7/9/2025	07/23/2025/Extension 07/30/2025	92 MOUNT PLEASANT ST	Unregistered/disabled vehicle	Resolved
7/8/2025		26 HILL ST	Building retaining wall without permit possibly on neighbors property as well	No CE Action Necessary

Case Date	Compliance Deadline	Parcel Address	Description	Main Status
7/8/2025	07/15/2025	170 MAPLE ST	Large pile of trash	Resolved
7/8/2025	07/15/2025	146 BOWERY ST	High grass	Resolved
7/8/2025	07/15/2025	87 W MAIN ST	High Grass	Citation Issued
7/7/2025	07/14/2025	24 FROST AVE	High Grass	Resolved
7/7/2025	07/21/2025	118 WASHINGTON ST	Unregistered vehicle	First Warning
7/7/2025	07/14/2025	291-293 East Main Street	Furniture	Resolved
7/2/2025	Grass/Building security 07/09/2025 Exterior Maintenance 08/02/2025	118 W MECHANIC ST	High Grass, Unsecure buildings "Possible Squatting", Exterior maintenance issues	First Warning

Total Records: 31

8/5/2025



# Case Activity Report

07/01/2025 - 07/31/2025

Completed Date	Compliance Deadline	Parcel Address	Description	Activity Type	Main Status
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Group: Abatement

7/23/2025	06/27/2025	144 W MAIN ST	High grass	Abatement	Citation Issued

Group Total: 1

Group: Citation Paid

7/28/2025	06/20/2025	134 BOWERY ST	High Grass	Citation Paid	Resolved
7/15/2025	06/11/2025	149 BOWERY ST	High grass	Citation Paid	Resolved
7/14/2025	04/28/2025	122 CENTER ST	Unregistered/ disabled vehicle	Citation Paid	Resolved
7/3/2025	04/01/2025	110 COLLEGE AVE	Failure to License Rental	Citation Paid	Resolved

Group Total: 4

Group: Court

7/23/2025	03/14/2025	63 SPRING ST	Unregistered/ disabled vehicles	Court	Citation Issued
7/15/2025	06/11/2025	149 BOWERY ST	High grass	Court	Resolved
7/7/2025	04/28/2025	122 CENTER ST	Unregistered/ disabled vehicle	Court	Resolved

Group Total: 3

Completed Date	Compliance Deadline	Parcel Address	Description	Activity Type	Main Status
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**Group: Inspection**

7/31/2025		26 HILL ST	Numerous items within set back including the 2 plastic sheds an larger shed in rear yard	Inspection	Monitoring
7/11/2025	08/11/2025	53 BOWERY ST	Unregistered/ disabled vehicle	Inspection	First Warning
7/11/2025	06/11/2025	149 BOWERY ST	High grass	Inspection	Resolved

**Group Total: 3****Group: Phone Call/Email**

7/29/2025	Junk along property line	164 BOWERY ST		Phone Call/Email	Verbal/Courtesy Warning
7/21/2025	07/29/2025	181 E MAIN ST	Unregistered/ disabled vehicle	Phone Call/Email	Resolved
7/28/2025	Grass/Building security 07/09/2025 Exterior Maintenance 08/02/2025	118 W MECHANIC ST	High Grass, Unsecure buildings "Possible Squatting", Exterior maintenance issues	Phone Call/Email	First Warning
7/25/2025	Grass/Building security 07/09/2025 Exterior Maintenance 08/02/2025	118 W MECHANIC ST	High Grass, Unsecure buildings "Possible Squatting", Exterior maintenance issues	Phone Call/Email	First Warning
7/24/2025	07/29/2025	248 CENTENNIAL ST	High grass	Phone Call/Email	First Warning
7/21/2025	07/24/2025	111 MCCULLOH ST	Furniture	Phone Call/Email	Resolved

Completed Date	Compliance Deadline	Parcel Address	Description	Activity Type	Main Status
7/21/2025	Grass/Building security 07/09/2025 Exterior Maintenance 08/02/2025	118 W MECHANIC ST	High Grass, Unsecure buildings "Possible Squatting", Exterior maintenance issues	Phone Call/Email	First Warning
7/21/2025	07/29/2025	181 E MAIN ST	Unregistered/disabled vehicle	Phone Call/Email	Resolved
7/18/2025	07/15/2025	87 W MAIN ST	High Grass	Phone Call/Email	Citation Issued
7/18/2025	ASAP	198 E MAIN ST	Collapsed front porch/High Grass/Unsecure structure	Phone Call/Email	Citation Issued
7/17/2025	06/27/2025	144 W MAIN ST	High grass	Phone Call/Email	Citation Issued
7/17/2025	ASAP	2 OLD MIDLOTHIAN ROAD SW	High Grass	Phone Call/Email	Verbal/Courtesy Warning
7/15/2025	07/15/2025	146 BOWERY ST	High grass	Phone Call/Email	Resolved
7/14/2025	07/21/2025	15 S GRANT ST	Furniture	Phone Call/Email	Resolved
7/9/2025		26 HILL ST	Building retaining wall without permit possibly on neighbors property as well	Phone Call/Email	No CE Action Necessary
7/8/2025	07/15/2025	170 MAPLE ST	Large pile of trash	Phone Call/Email	Resolved
7/8/2025	06/27/2025	144 W MAIN ST	High grass	Phone Call/Email	Citation Issued
7/3/2025	06/11/2025	178 W MAIN ST	Rodent harborage	Phone Call/Email	Citation Issued
7/3/2025	06/11/2025	178 W MAIN ST	Rodent harborage	Phone Call/Email	Citation Issued
7/3/2025	06/11/2025	178 W MAIN ST	Rodent harborage	Phone Call/Email	Citation Issued

Completed Date	Compliance Deadline	Parcel Address	Description	Activity Type	Main Status
7/2/2025	Grass/Building security 07/09/2025 Exterior Maintenance 08/02/2025	118 W MECHANIC ST	High Grass, Unsecure buildings "Possible Squatting", Exterior maintenance issues	Phone Call/Email	First Warning

Group Total: 21

## Group: Re-Inspection

7/31/2025	Junk along property line	164 BOWERY ST		Re-Inspection	Verbal/Courtesy Warning
7/29/2025	07/23/2025/Extension 07/30/2025	92 MOUNT PLEASANT ST	Unregistered/disabled vehicle	Re-Inspection	Resolved
7/28/2025	04/30/2025	254 W MECHANIC ST	Unregistered/disabled vehicle, loose trash/debris around property	Re-Inspection	Citation Issued
7/24/2025	07/25/2025	110 CENTER ST	Unregistered vehicle	Re-Inspection	Resolved
7/22/2025	07/23/2025/Extension 07/30/2025	92 MOUNT PLEASANT ST	Unregistered/disabled vehicle	Re-Inspection	Resolved
7/22/2025	07/24/2025	111 MCCULLOH ST	Furniture	Re-Inspection	Resolved
7/19/2025	06/27/2025	144 W MAIN ST	High grass	Re-Inspection	Citation Issued
7/17/2025		109 BOWERY ST	Pool, Buildings, trailers	Re-Inspection	Resolved
7/17/2025	07/23/2025/Extension 07/30/2025	92 MOUNT PLEASANT ST	Unregistered/disabled vehicle	Re-Inspection	Resolved
7/16/2025	07/25/2025	64 ASPINAL ST	Unregistered/disable vehicle	Re-Inspection	Resolved
7/15/2025	07/15/2025	146 BOWERY ST	High grass	Re-Inspection	Resolved



Completed Date	Compliance Deadline	Parcel Address	Description	Activity Type	Main Status
7/14/2025	07/18/2025	108 S BROADWAY	Furniture, loose trash high grass	Re-Inspection	Resolved
7/11/2025	06/27/2025	144 W MAIN ST	High grass	Re-Inspection	Citation Issued
7/11/2025		123 W MAIN ST	aggressive dogs constantly barking making children and pedestrians feel unsafe; parking large trucks on Frost Lawn blocking Main St traffic view from High St	Re-Inspection	Monitoring
7/11/2025	06/20/2025	35 MOUNT PLEASANT ST	High grass	Re-Inspection	Citation Issued
7/10/2025	07/14/2025	291-293 East Main Street	Furniture	Re-Inspection	Resolved
7/9/2025		123 W MAIN ST	aggressive dogs constantly barking making children and pedestrians feel unsafe; parking large trucks on Frost Lawn blocking Main St traffic view from High St	Re-Inspection	Monitoring
7/9/2025	07/15/2025	170 MAPLE ST	Large pile of trash	Re-Inspection	Resolved
7/2/2025	06/30/2025	108 MEADOW ROAD	High Grass	Re-Inspection	Resolved
7/2/2025	06/11/2025	178 W MAIN ST	Rodent harborage	Re-Inspection	Citation Issued

Group Total: 20

Completed Date	Compliance Deadline	Parcel Address	Description	Activity Type	Main Status
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Group: Verbal Warning

7/23/2025	07/30/2025	31 HILL ST	Furniture	Verbal Warning	Resolved
7/13/2025		109 BOWERY ST	Pool, Buildings, trailers	Verbal Warning	Resolved

Group Total: 2

Group: Walk-In

7/25/2025	07/31/2025	115 MAPLE ST	High grass	Walk-In	Resolved

Group Total: 1

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Total Records: 55

8/5/2025



07/01/2025 - 07/31/2025

Case Date	Owner Name	Parcel Address	Payment Date	Payment Amount	Payment Type Description	Payment Type
6/2/2025	LEASURE INVESTMENT S INC	134 BOWERY ST	7/29/2025	250.00	Citation	Cash
6/4/2025	Adam Smith	149 BOWERY ST	7/15/2025	250.00	CH# 111 Ref # 16503	Check
4/14/2025	SHEWBRIDGE CASEY M	122 CENTER ST	7/14/2025	100.00		Cash
4/16/2025	Wilmer Flores/Kyara Flores	110 COLLEGE AVE	7/7/2025	500.00	Citataion	Cash
				1,100.00		

Total Records: 4

# Case Payment Report

Receipt #
16
15
14
13

8/5/2025



# Permit Report

07/01/2025 - 07/31/2025

Permit Type	Permit Sub Type	Parcel Address	Description	Main Status
Solicitor - Long-Term Mobile		CITYWIDE	Long Term Mobile Solicitor Permit	Closed
Certificate of Appropriateness		214 E MAIN ST	Temporary Swimming Pool	No Permit Required
Use & Occupancy		56 E MAIN ST	Commercial Use and Occupancy (Conditional)	Open
Building	Single Family Dwelling	218 MOONLIGHT DR	Single Family Dwelling	Open
Burning		86 E MAIN ST	Burning Brush	Closed
Certificate of Appropriateness		20 E MAIN ST	Installation of a 12" x 22" Commercial Projection Sign	Closed
Burning		38 S BROADWAY	Burning Brush	Closed
Sign		20 E MAIN ST	Installation of a 12" x 22" Commercial Projection Sign	Closed
Certificate of Appropriateness		167 E. MAIN STREET	Installation of 3' x 2', 3' x 2', 3' x 2', and 2.5' x 2' Vinyl Commercial Wall Signs	Closed
Sign		167 E. MAIN STREET	Installation of 4 Commercial Wall Signs	Closed
Building	Accessory Structure	149 W MAIN ST	Construction of 25' x 10' Deck	Pending
Grading	Minor Grading	35 MILL ST	Grading of 20' x 70' Area and Removal of a 2' Retaining Wall at 35, 37, and 39 Mill Street	Closed
Fence		134 WASHINGTON ST	Reissue of Permit #2024-094	Closed
Certificate of Appropriateness		14 W MAIN ST	Repainting of lower level building facade utilizing existing paint colors	Closed

Total Records: 14

8/8/2025

**CITY OF FROSTBURG**  
**JULY 2025 BUDGET REPORT**

**Section 7, Item A.**

*Note: Audit adjustments for the year ended 06/30/25 are incomplete.*

Account Id	Account Description	Budget	July 2025 Rev/Expd	YTD Rev/Expd	% of Budget Incurred
01-000-4000	TAXES-REAL ESTATE	3,080,000.00	3,113,992.38	3,113,992.38	101.1
01-000-4001	PERSONAL PROPERTY TAXES	6,000.00	-	-	0.0
01-000-4002	PUBLIC UTILITY TAXES	220,000.00	-	-	0.0
01-000-4003	CORPORATION TAXES	85,000.00	-	-	0.0
01-000-4004	PRIOR YEAR TAXES	1,000.00	-	-	0.0
01-000-4005	TRAILER TAX	1,600.00	-	-	0.0
01-000-4010	INTEREST ON TAXES	35,000.00	5,772.75	5,772.75	16.5
01-000-4011	TAX CREDITS	(30,000.00)	-	-	0.0
01-000-4012	TAX ABATEMENTS	(3,000.00)	-	-	0.0
01-000-4013	ENTERPRISE ZONE CREDIT REIMBURS	16,000.00	-	-	0.0
01-000-4020	MARYLAND INCOME TAXES	700,000.00	3,357.66	3,357.66	0.5
01-000-4021	ADMISSION TAXES	18,000.00	76.21	76.21	0.4
01-000-4022	HOTEL MOTEL TAX	150,000.00	19,401.74	19,401.74	12.9
01-000-4023	HIGHWAY USE TAX	550,000.00	94,182.07	94,182.07	17.1
01-000-4024	COAL TAX	2,600.00	-	-	0.0
01-000-4025	HOUSING AUTHORITY	12,000.00	-	-	0.0
01-000-4027	PAYMENT IN LIEU OF TAXES	3,900.00	-	-	0.0
01-000-4031	LIQUOR LICENSES	10,000.00	1,230.25	1,230.25	12.3
01-000-4032	TRADERS LICENSES	10,000.00	153.13	153.13	1.5
01-000-4040	POLICE GRANTS	40,000.00	2,177.86	2,177.86	5.4
01-000-4041	PARKING REVENUE	700.00	-	-	0.0
01-000-4043	POLICE PROTECTION GRANTS	120,000.00	-	-	0.0
01-000-4045	FINES & FORFEITURES	4,500.00	280.00	280.00	6.2
01-000-4047	FROSTBURG STATE UNIV - MOU	10,000.00	-	-	0.0
01-000-4049	SCHOOL RESOURCE REIMBURSEMENT	30,000.00	-	-	0.0
01-000-4050	PERMITS, PLANNING, ETC	2,500.00	435.00	435.00	17.4
01-000-4051	BUILDING PERMITS	3,000.00	100.00	100.00	3.3
01-000-4052	RENTAL REGISTRATION	75,000.00	120.00	120.00	0.2
01-000-4054	CONSTRUCTION INSPECTIONS	28,000.00	1,280.00	1,280.00	4.6
01-000-4055	CODE ENFORCEMENT CITATIONS	1,250.00	1,105.00	1,105.00	88.4
01-000-4056	COMM DEV GRANT REVENUE	110,000.00	36,753.82	36,753.82	33.4
01-000-4060	SWIMMING POOL	65,000.00	22,974.95	22,974.95	35.4
01-000-4062	DAY CAMP REGISTRATIONS	18,000.00	7,680.00	7,680.00	42.7
01-000-4063	RECREATION ACTIVITIES	22,000.00	3,315.00	3,315.00	15.1
01-000-4200	OPERATING TRANSFER - WATER FUND	126,300.00	10,525.00	10,525.00	8.3
01-000-4201	OPERATING TRANSFER - SEWER FUND	242,300.00	20,192.00	20,192.00	8.3
01-000-4202	OPERATING TRANSFER - GARBAGE FUND	24,500.00	2,042.00	2,042.00	8.3
01-000-4250	NSF FEES	-	160.00	160.00	0.0
01-000-4301	RENTS	111,000.00	17,374.72	17,374.72	15.7
01-000-4302	HRD APPROPRIATION	10,700.00	-	-	0.0
01-000-4303	FRANCHISES - GAS, TV, ETC	68,000.00	-	-	0.0
01-000-4304	MISCELLANEOUS REVENUE	4,000.00	576.14	576.14	14.4
01-000-4306	PROJECT REIMBURSEMENT	2,169,000.00	7,197.26	7,197.26	0.3
01-000-4307	INSURANCE REIMBURSEMENTS	-	68.20	68.20	0.0
01-000-4315	PROCEEDS FROM FUND BALANCE	268,425.00	-	-	0.0
01-000-4317	SPECIAL REVENUE	666,000.00	-	-	0.0
01-000-4600	INTEREST INCOME	475,000.00	48,479.73	48,479.73	10.2
<b>CORPORATE FUND Revenue Totals</b>		<b>9,563,275.00</b>	<b>3,421,002.87</b>	<b>3,421,002.87</b>	
EXECUTIVE					
01-100-5000	SALARIES	22,200.00	1,850.00	1,850.00	8.3
01-100-5010	SOCIAL SECURITY	1,700.00	141.55	141.55	8.3
01-100-5012	WORKERS COMP	175.00	-	-	0.0
01-100-5050	LEGISLATIVE CONTINGENCIES	6,000.00	-	-	0.0
01-100-5104	INSURANCE - PUBLIC OFFICIALS	9,700.00	816.75	816.75	8.0
01-100-5150	TRAINING	2,800.00	1,350.00	1,350.00	48.2
01-100-5160	TRAVEL	5,700.00	-	-	0.0
01-100-5185	PROFESSIONAL FEES	30,000.00	9,350.00	9,350.00	31.2
<b>100 Executive</b>		<b>78,275.00</b>	<b>13,508.30</b>	<b>13,508.30</b>	
ADMINISTRATIVE					
01-110-5000	SALARIES	175,800.00	13,454.36	13,454.36	7.7
01-110-5001	SALARIES - BONUS	-	2,720.25	2,720.25	0.0

**CITY OF FROSTBURG**  
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*Note: Audit adjustments for the year ended 06/30/25 are incomplete.*

Account Id	Account Description	Budget	July 2025 Rev/Expd	YTD Rev/Expd	% of Budget Incurred
01-110-5010	SOCIAL SECURITY	13,400.00	1,216.95	1,216.95	9.1
01-110-5011	PENSION	21,100.00	-	-	0.0
01-110-5012	WORKERS COMP	600.00	-	-	0.0
01-110-5013	INSURANCE - HEALTH	34,600.00	528.43	528.43	2.0
01-110-5014	INSURANCE - HEALTH RETIREE	30,600.00	66.57	66.57	0.0
01-110-5015	CONTRIBUTION - 457	2,000.00	206.17	206.17	10.3
01-110-5030	EMPLOYEE WELLNESS	7,500.00	(46.20)	(46.20)	(0.6)
01-110-5050	RESERVE FOR CONTINGENCIES	10,000.00	4,228.80	4,228.80	42.3
01-110-5102	INSURANCE - GEN LIAB	150.00	14.50	14.50	10.0
01-110-5105	INSURANCE - PROPERTY	12,000.00	779.00	779.00	6.0
01-110-5106	INSURANCE - AD&D AND LIFE	4,500.00	-	-	0.0
01-110-5111	CONTRIBUTIONS - TOURISM	120,000.00	25,959.00	25,959.00	21.6
01-110-5150	TRAINING	1,200.00	1,200.00	1,200.00	100.0
01-110-5160	TRAVEL	1,800.00	-	-	0.0
01-110-5185	PROFESSIONAL FEES	1,100.00	-	-	0.0
01-110-5191	COMMUNICATIONS	12,000.00	759.90	759.90	6.3
01-110-5200	ADVERTISING	6,400.00	-	-	0.0
01-110-5205	LEGAL	42,500.00	-	-	0.0
01-110-5207	PENSION ADMINISTRATIVE FEE	7,800.00	-	-	0.0
01-110-5210	OFFICE SUPPLIES	11,000.00	707.48	707.48	6.4
01-110-5220	POSTAGE	28,000.00	5,132.79	5,132.79	18.3
01-110-5230	COMPUTER EXPENSE	14,000.00	797.72	797.72	5.7
01-110-5232	IT LICENSING AND FEES	40,500.00	288.00	288.00	0.7
01-110-5235	DIGITAL ENGAGEMENT	29,000.00	5,512.00	5,512.00	19.0
01-110-5301	ELECTION	12,000.00	-	-	0.0
01-110-5391	PRINCIPAL AND INTEREST ON DEBT SERVICE	154,700.00	-	-	0.0
01-110-5500	BUILDING - ARMORY	12,000.00	137.41	137.41	1.2
01-110-5502	BUILDING MAINTENANCE	26,000.00	987.00	987.00	3.8
01-110-5550	UTILITIES - BUILDING	16,000.00	1,204.00	1,204.00	7.5
01-110-5700	BANK FEES	300.00	-	-	0.0
01-110-5807	CAPITAL OUTLAY	2,270,000.00	-	-	0.0
<b>110 Administrative</b>		<b>3,118,550.00</b>	<b>65,854.13</b>	<b>65,854.13</b>	
FINANCE					
01-120-5000	SALARIES	82,000.00	1,635.20	1,635.20	2.0
01-120-5010	SOCIAL SECURITY	6,200.00	80.76	80.76	1.3
01-120-5011	PENSION	9,700.00	-	-	0.0
01-120-5012	WORKERS COMP	200.00	-	-	0.0
01-120-5013	INSURANCE - HEALTH	13,000.00	992.74	992.74	8.0
01-120-5015	CONTRIBUTION - 457	625.00	106.01	106.01	17.0
01-120-5102	INSURANCE - GEN LIAB	150.00	14.50	14.50	10.0
01-120-5105	INSURANCE - PROPERTY	4,500.00	292.10	292.10	6.0
01-120-5150	TRAINING	1,000.00	-	-	0.0
01-120-5185	PROFESSIONAL FEES	1,000.00	-	-	0.0
01-120-5310	AUDITING	85,000.00	-	-	0.0
01-120-5311	ACTUARIAL STUDY	6,500.00	-	-	0.0
01-120-5313	TAX COLLECTION	1,300.00	-	-	0.0
01-120-5810	RETSA OBLIGATION	16,000.00	-	-	0.0
<b>120 Finance</b>		<b>227,175.00</b>	<b>3,121.31</b>	<b>3,121.31</b>	
COMMUNITY DEV					
01-130-5000	SALARIES	128,500.00	9,314.57	9,314.57	7.3
01-130-5010	SOCIAL SECURITY	9,800.00	667.86	667.86	6.8
01-130-5011	PENSION	15,400.00	-	-	0.0
01-130-5012	WORKERS COMP	350.00	-	-	0.0
01-130-5013	INSURANCE - HEALTH	26,700.00	(76.97)	(76.97)	0.0
01-130-5015	CONTRIBUTION - 457	1,500.00	82.47	82.47	5.5
01-130-5100	INSURANCE - AUTO	-	-	-	0.0
01-130-5102	INSURANCE - GEN LIAB	150.00	14.50	14.50	10.0
01-130-5105	INSURANCE - PROPERTY	4,500.00	389.46	389.46	9.0
01-130-5150	TRAINING	750.00	-	-	0.0
01-130-5160	TRAVEL	900.00	-	-	0.0
01-130-5185	PROFESSIONAL FEES	750.00	-	-	0.0

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01-130-5320	ECONOMIC DEVELOPMENT	8,000.00	1,000.00	1,000.00	12.5
01-130-5322	PLANNING	15,000.00	-	-	0.0
01-130-5323	PUBLIC ART	2,000.00	-	-	0.0
01-130-5401	AUTO EXPENSE	-	36.00	36.00	0.0
01-130-5822	SPECIAL PROJECTS	20,000.00	-	-	0.0
<b>130 Community Dev</b>		<b>234,300.00</b>	<b>11,427.89</b>	<b>11,427.89</b>	
	CODE ENFORCEMENT				
01-140-5000	SALARIES	81,000.00	3,795.20	3,795.20	4.7
01-140-5010	SOCIAL SECURITY	6,200.00	258.88	258.88	4.2
01-140-5011	PENSION	9,800.00	-	-	0.0
01-140-5012	WORKERS COMP	2,400.00	-	-	0.0
01-140-5013	INSURANCE - HEALTH	26,700.00	123.72	123.72	0.0
01-140-5015	CONTRIBUTION - 457	750.00	80.55	80.55	10.7
01-140-5100	INSURANCE - AUTO	850.00	65.23	65.23	8.0
01-140-5102	INSURANCE - GEN LIAB	150.00	14.50	14.50	10.0
01-140-5105	INSURANCE - PROPERTY	4,500.00	292.10	292.10	6.0
01-140-5150	TRAINING	500.00	240.00	240.00	48.0
01-140-5160	TRAVEL	500.00	-	-	0.0
01-140-5185	PROFESSIONAL FEES	400.00	-	-	0.0
01-140-5231	SOFTWARE AND SUBSCRIPTIONS	13,700.00	-	-	0.0
01-140-5330	CODE ENFORCEMENT	5,000.00	-	-	0.0
01-140-5331	CONSTRUCTION INSPECT	20,000.00	1,005.00	1,005.00	5.0
01-140-5332	RENTAL INSPECTION	1,000.00	5,500.00	5,500.00	550.0
01-140-5401	AUTO EXPENSE	500.00	-	-	0.0
<b>140 Code Enforcement</b>		<b>173,950.00</b>	<b>11,375.18</b>	<b>11,375.18</b>	
	PUBLIC WORKS ADMIN				
01-150-5000	SALARIES	82,500.00	5,799.77	5,799.77	7.0
01-150-5010	SOCIAL SECURITY	6,600.00	426.54	426.54	6.5
01-150-5011	PENSION	9,800.00	-	-	0.0
01-150-5012	WORKERS COMP	1,800.00	-	-	0.0
01-150-5013	INSURANCE - HEALTH	20,600.00	79.35	79.35	0.0
01-150-5015	CONTRIBUTION - 457	800.00	80.96	80.96	10.1
01-150-5100	INSURANCE - AUTO	850.00	64.96	64.96	8.0
01-150-5102	INSURANCE - GEN LIAB	150.00	14.50	14.50	10.0
01-150-5105	INSURANCE - PROPERTY	3,000.00	194.72	194.72	6.0
01-150-5150	TRAINING	1,750.00	-	-	0.0
01-150-5160	TRAVEL	1,000.00	-	-	0.0
01-150-5185	PROFESSIONAL FEES	2,100.00	-	-	0.0
01-150-5193	ONE CALL CONCEPTS	2,200.00	-	-	0.0
01-150-5340	ENGINEERING EQUIPMENT	3,000.00	-	-	0.0
01-150-5341	MAPPING SUPPLIES	8,000.00	-	-	0.0
01-150-5342	PUBLIC WORKS	7,400.00	-	-	0.0
01-150-5400	GAS, OIL, GREASE	3,000.00	172.91	172.91	5.8
01-150-5420	FLEET LEASE	11,000.00	855.68	855.68	7.8
<b>150 Public Works Admin</b>		<b>165,550.00</b>	<b>7,689.39</b>	<b>7,689.39</b>	
	PUBLIC SAFETY				
01-160-5000	SALARIES	1,152,300.00	89,233.11	89,233.11	7.7
01-160-5002	SALARIES - POLICE GRANTS	40,000.00	(168.20)	(168.20)	(0.4)
01-160-5003	COURT TIME	13,000.00	803.71	803.71	6.2
01-160-5010	SOCIAL SECURITY	91,000.00	6,477.33	6,477.33	7.1
01-160-5011	PENSION	347,000.00	-	-	0.0
01-160-5012	WORKERS COMP	72,000.00	-	-	0.0
01-160-5013	INSURANCE - HEALTH	259,700.00	(69.10)	(69.10)	0.0
01-160-5015	CONTRIBUTION - 457	7,500.00	842.55	842.55	11.2
01-160-5100	INSURANCE - AUTO	9,600.00	603.42	603.42	6.0
01-160-5102	INSURANCE - GEN LIAB	1,300.00	130.25	130.25	10.0
01-160-5103	INSURANCE - POLICE PROFESSIONAL	12,000.00	886.50	886.50	7.0
01-160-5105	INSURANCE - PROPERTY	6,900.00	445.38	445.38	6.0
01-160-5150	TRAINING	35,000.00	1,449.00	1,449.00	4.1
01-160-5170	UNIFORMS	13,000.00	342.83	342.83	2.6



**CITY OF FROSTBURG**  
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Account Id	Account Description	Budget	July 2025 Rev/Expd	YTD Rev/Expd	% of Budget Incurred
01-160-5180	SAFETY EQUIPMENT	1,200.00	-	-	0.0
01-160-5181	LAW ENFORCEMENT EQUIPMENT	18,500.00	-	-	0.0
01-160-5191	COMMUNICATIONS	30,500.00	6,538.09	6,538.09	21.4
01-160-5206	C3I CLERICAL SUPPORT	6,000.00	-	-	0.0
01-160-5210	OFFICE SUPPLIES	5,000.00	602.47	602.47	12.1
01-160-5230	COMPUTER EXPENSE	8,500.00	-	-	0.0
01-160-5350	FSU MOU	10,000.00	-	-	0.0
01-160-5380	POLICE REFORM	31,000.00	-	-	0.0
01-160-5390	MISCELLANEOUS EXPENSE	4,000.00	123.03	123.03	3.1
01-160-5400	GAS, OIL, GREASE	30,000.00	-	-	0.0
01-160-5401	AUTO EXPENSE	18,000.00	-	-	0.0
01-160-5420	FLEET LEASE	61,000.00	4,277.83	4,277.83	7.0
01-160-5502	JAIL AND OFFICE MAINTENANCE	4,000.00	257.39	257.39	6.4
01-160-5550	UTILITIES - PUBLIC SAFETY	10,000.00	822.18	822.18	8.2
01-160-5851	FIRE DEPT APPROPRIATION	269,525.00	67,381.25	67,381.25	25.0
<b>160 Public Safety</b>		<b>2,567,525.00</b>	<b>180,979.02</b>	<b>180,979.02</b>	
	PUBLIC WORKS - STREET				
01-170-5000	SALARIES	340,000.00	22,877.85	22,877.85	6.7
01-170-5010	SOCIAL SECURITY	26,000.00	1,630.52	1,630.52	6.3
01-170-5011	PENSION	40,800.00	-	-	0.0
01-170-5012	WORKERS COMP	18,000.00	-	-	0.0
01-170-5013	INSURANCE - HEALTH	99,300.00	(163.88)	(163.88)	0.0
01-170-5015	CONTRIBUTION - 457	1,500.00	144.16	144.16	9.6
01-170-5018	UNEMPLOYMENT	200.00	-	-	0.0
01-170-5100	INSURANCE - AUTO	11,500.00	839.63	839.63	7.0
01-170-5102	INSURANCE - GEN LIAB	600.00	57.83	57.83	10.0
01-170-5105	INSURANCE - PROPERTY	12,900.00	868.22	868.22	7.0
01-170-5150	TRAINING	5,000.00	-	-	0.0
01-170-5170	UNIFORMS	8,000.00	592.57	592.57	7.4
01-170-5180	SAFETY EQUIPMENT	7,000.00	1,466.93	1,466.93	21.0
01-170-5191	COMMUNICATIONS	15,000.00	188.79	188.79	1.3
01-170-5210	OFFICE SUPPLIES	1,500.00	-	-	0.0
01-170-5400	GAS, OIL, GREASE	30,000.00	587.81	587.81	2.0
01-170-5420	FLEET LEASE	51,000.00	4,287.96	4,287.96	8.4
01-170-5550	UTILITIES - BUILDING	7,000.00	236.05	236.05	3.4
01-170-5711	SALT & ABRASIVES	150,000.00	-	-	0.0
01-170-5712	SIGN MAINTENANCE	15,000.00	-	-	0.0
01-170-5713	STREET EQUIPMENT MAINTENANCE	120,000.00	1,543.96	1,543.96	1.3
01-170-5714	STREET LIGHTING	100,000.00	7,376.32	7,376.32	7.4
01-170-5715	STREET MAINTENANCE REPAIRS	136,000.00	2,802.40	2,802.40	2.1
01-170-5716	STREET SHOP EQUIPMENT	70,000.00	3,270.95	3,270.95	4.7
01-170-5717	STREET LIGHTING REPAIRS	48,500.00	3,165.00	3,165.00	6.5
01-170-5800	CAPITAL OUTLAY	596,000.00	-	-	0.0
01-170-5861	STREET PAVING	150,000.00	-	-	0.0
01-170-5865	PARKING LOT MAINTENANCE	42,500.00	-	-	0.0
<b>170 Public Works - Street</b>		<b>2,103,300.00</b>	<b>51,773.07</b>	<b>51,773.07</b>	
	RECREATION				
01-180-5000	SALARIES	305,000.00	22,403.49	22,403.49	7.4
01-180-5010	SOCIAL SECURITY	23,200.00	1,612.19	1,612.19	7.0
01-180-5011	PENSION	33,100.00	-	-	0.0
01-180-5012	WORKERS COMP	16,100.00	-	-	0.0
01-180-5013	INSURANCE - HEALTH	91,700.00	88.23	88.23	0.0
01-180-5015	CONTRIBUTION - 457	1,750.00	113.07	113.07	6.5
01-180-5100	INSURANCE - AUTO	2,900.00	208.84	208.84	7.0
01-180-5102	INSURANCE - GEN LIAB	600.00	57.83	57.83	10.0
01-180-5105	INSURANCE - PROPERTY	17,600.00	1,150.12	1,150.12	7.0
01-180-5150	TRAINING	300.00	-	-	0.0
01-180-5160	TRAVEL	750.00	-	-	0.0
01-180-5170	UNIFORMS	5,000.00	-	-	0.0
01-180-5180	SAFETY EQUIPMENT	500.00	-	-	0.0
01-180-5400	GAS, OIL, GREASE	10,000.00	50.65	50.65	0.5

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01-180-5420	FLEET LEASE	23,000.00	1,891.60	1,891.60	8.2
01-180-5503	ARMORY EXPENSE - GYM	9,000.00	236.06	236.06	2.6
01-180-5504	COMMUNITY CENTER	18,000.00	961.05	961.05	5.3
01-180-5510	CITY PLACE	13,000.00	290.93	290.93	2.2
01-180-5550	UTILITIES	9,000.00	300.74	300.74	3.3
01-180-5720	BEAUTIFY THE BURG EXPENSE	1,500.00	-	-	0.0
01-180-5721	REC EQUIPMENT MAINTENANCE	13,000.00	-	-	0.0
01-180-5722	REC LEAGUE APPROPRIATIONS	5,000.00	-	-	0.0
01-180-5723	REC PARK MAINTENANCE EXPENSE	58,000.00	5,598.03	5,598.03	9.7
01-180-5724	STREET TREE MAINTENANCE	7,500.00	-	-	0.0
01-180-5725	TRAILHEAD MAINTENANCE EXPENSE	2,000.00	-	-	0.0
01-180-5726	RECREATIONAL PROGRAMS	11,500.00	113.83	113.83	1.0
01-180-5772	TRASH REMOVAL	12,000.00	-	-	0.0
01-180-5800	CAPITAL OUTLAY	55,000.00	-	-	0.0
<b>180 Recreation</b>		<b>746,000.00</b>	<b>35,076.66</b>	<b>35,076.66</b>	
	RECREATION-POOL				
01-181-5000	SALARIES	72,000.00	22,248.26	22,248.26	30.9
01-181-5010	SOCIAL SECURITY	5,500.00	1,701.98	1,701.98	31.0
01-181-5012	WORKERS COMP	3,800.00	-	-	0.0
01-181-5018	UNEMPLOYMENT	200.00	-	-	0.0
01-181-5507	POOL OPERATING	39,000.00	8,437.74	8,437.74	21.6
<b>181 Recreation-Pool</b>		<b>120,500.00</b>	<b>32,387.98</b>	<b>32,387.98</b>	
	RECREATION - DAY CAMP				
01-182-5000	SALARIES	24,000.00	8,845.05	8,845.05	36.9
01-182-5010	SOCIAL SECURITY	1,850.00	676.64	676.64	36.6
01-182-5012	WORKERS COMP	1,300.00	-	-	0.0
01-182-5018	UNEMPLOYMENT	200.00	-	-	0.0
01-182-5507	DAY CAMP OPERATIONS	800.00	-	-	0.0
<b>182 Recreation - Day Camp</b>		<b>28,150.00</b>	<b>9,521.69</b>	<b>9,521.69</b>	
<b>CORPORATE FUND Expenditure Totals</b>		<b>9,563,275.00</b>	<b>422,714.62</b>	<b>422,714.62</b>	
02-000-4000	WATER SERVICE REVENUE	1,623,750.00	105,704.75	105,704.75	6.5
02-000-4001	INTEREST EARNED - WATER	3,600.00	128.03	128.03	3.6
02-000-4015	SERVLINE FEES BILLED	-	3,468.00	3,468.00	0.0
02-000-4315	PROCEEDS FROM FUND BALANCE	180,000.00	-	-	0.0
02-000-4401	SALE OF BULK WATER	-	-	-	0.0
02-000-4402	SALE OF METERS	5,000.00	450.00	450.00	9.0
02-000-4403	TAPPING FEES	5,600.00	500.00	500.00	8.9
02-000-4404	SUNDRY SALES	2,500.00	160.00	160.00	6.4
02-000-4600	INTEREST INCOME	24,000.00	5.17	5.17	0.0
<b>WATER FUND Revenue Totals</b>		<b>1,844,450.00</b>	<b>110,415.95</b>	<b>110,415.95</b>	
	WATER - ADMIN				
02-190-5000	SALARIES	73,000.00	7,088.90	7,088.90	9.7
02-190-5010	SOCIAL SECURITY	5,500.00	515.59	515.59	9.4
02-190-5011	PENSION	8,700.00	-	-	0.0
02-190-5012	WORKERS COMP	1,300.00	-	-	0.0
02-190-5013	INSURANCE - HEALTH	15,300.00	(435.85)	(435.85)	(2.9)
02-190-5015	CONTRIBUTION - 457	850.00	65.33	65.33	7.7
02-190-5313	COLLECTION EXPENSE	2,200.00	-	-	0.0
02-190-5370	FMHA BOND	900.00	-	-	0.0
02-190-5600	CORPORATE OVERHEAD	126,300.00	10,525.00	10,525.00	8.3
<b>190 Water - Admin</b>		<b>234,050.00</b>	<b>17,758.97</b>	<b>17,758.97</b>	
	WATER - FILTRATION				
02-192-5102	INSURANCE - GEN LIAB	1,400.00	144.67	144.67	10.0
02-192-5105	INSURANCE - PROPERTY	25,400.00	2,081.94	2,081.94	8.0
02-192-5106	INSURANCE - BOILER & MACHINERY	10,800.00	658.83	658.83	6.0
02-192-5521	PUMPING SYSTEM EXPENSE	95,000.00	4,383.22	4,383.22	4.6
02-192-5522	PURIFICATION PLANT MAINTENANCE	50,000.00	324.58	324.58	0.7
02-192-5710	FILTRATION CONTRACT PAYMENT	620,000.00	93,253.48	93,253.48	15.0

**CITY OF FROSTBURG  
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*Note: Audit adjustments for the year ended 06/30/25 are incomplete.*

**Section 7, Item A.**

Account Id	Account Description	Budget	July 2025 Rev/Expd	YTD Rev/Expd	% of Budget Incurred
<b>192 Water - Filtration</b>		<b>802,600.00</b>	<b>100,846.72</b>	<b>100,846.72</b>	
	WATER - SUPPLY				
02-194-5000	SALARIES	34,500.00	2,584.96	2,584.96	7.5
02-194-5010	SOCIAL SECURITY	2,600.00	197.75	197.75	7.6
02-194-5011	PENSION	4,100.00	-	-	0.0
02-194-5012	WORKERS COMP	1,700.00	-	-	0.0
02-194-5015	CONTRIBUTION - 457	100.00	-	-	0.0
02-194-5506	HYDRO FACILITY EXPENSE	5,000.00	-	-	0.0
02-194-5550	UTILITIES / WATER SUPPLY	5,000.00	126.41	126.41	2.5
02-194-5730	WATER SUPPLY EXPENSE	50,000.00	103.78	103.78	0.2
<b>194 Water - Supply</b>		<b>103,000.00</b>	<b>3,012.90</b>	<b>3,012.90</b>	
	WATER - DISTRIBUTION				
02-196-5000	SALARIES	273,000.00	18,962.24	18,962.24	7.0
02-196-5010	SOCIAL SECURITY	20,800.00	1,348.60	1,348.60	6.5
02-196-5011	PENSION	27,000.00	-	-	0.0
02-196-5012	WORKERS COMP	13,300.00	-	-	0.0
02-196-5013	INSURANCE - HEALTH	76,400.00	194.35	194.35	0.0
02-196-5015	CONTRIBUTION - 457	1,000.00	49.58	49.58	5.0
02-196-5100	INSURANCE - AUTO	4,600.00	349.82	349.82	8.0
02-196-5102	INSURANCE - GEN LIAB	1,400.00	144.67	144.67	10.0
02-196-5105	INSURANCE - PROPERTY	6,400.00	-	-	0.0
02-196-5150	TRAINING	2,000.00	-	-	0.0
02-196-5170	UNIFORMS	4,000.00	-	-	0.0
02-196-5180	SAFETY EQUIPMENT	6,600.00	-	-	0.0
02-196-5191	COMMUNICATIONS	13,000.00	918.81	918.81	7.1
02-196-5210	OFFICE SUPPLIES	1,000.00	245.20	245.20	24.5
02-196-5390	MISCELLANEOUS EXPENSE	1,000.00	-	-	0.0
02-196-5400	GAS, OIL, GREASE	17,000.00	-	-	0.0
02-196-5420	FLEET LEASE	33,000.00	2,646.04	2,646.04	8.0
02-196-5505	CRESTVIEW PUMPING STATION EXPENSE	12,500.00	500.63	500.63	4.0
02-196-5550	UTILITIES - WATER DISTRIBUTION	5,000.00	216.01	216.01	4.3
02-196-5700	DISTRIBUTION EXPENSE	61,800.00	164.35	164.35	0.3
02-196-5701	DISTRIBUTION PIPE EXPENSE	11,000.00	-	-	0.0
02-196-5702	EQUIPMENT MAINTENANCE	8,000.00	-	-	0.0
02-196-5703	FIRE HYDRANTS EXPENSE	5,000.00	-	-	0.0
02-196-5704	TRANSMISSION MAINS EXPENSE	80,000.00	7,620.00	7,620.00	9.5
02-196-5740	METERS EXPENSE	20,000.00	3,576.96	3,576.96	17.9
<b>196 Water - Distribution</b>		<b>704,800.00</b>	<b>36,937.26</b>	<b>36,937.26</b>	
<b>WATER FUND Expenditure Totals</b>		<b>1,844,450.00</b>	<b>158,555.85</b>	<b>158,555.85</b>	
03-000-4000	SEWER CHARGES	1,799,000.00	117,156.72	117,156.72	6.5
03-000-4001	INTEREST EARNED - SEWER	4,275.00	280.55	280.55	6.6
03-000-4404	SUNDRY SALES	1,500.00	877.07	877.07	58.5
03-000-4501	BAY RESTORATION FUND REVENUE	-	14,975.15	14,975.15	0.0
03-000-4503	SEWER TAP FEES	5,500.00	500.00	500.00	9.1
03-000-4600	INTEREST INCOME	44,000.00	-	-	0.0
<b>Sewer Operations Total</b>		<b>1,854,275.00</b>	<b>133,789.49</b>	<b>133,789.49</b>	
03-220-4317	SPECIAL REVENUE	150,000.00	-	-	0.0
03-220-4520	CSO SURCHARGE REVENUE	401,000.00	33,900.26	33,900.26	8.5
03-220-4521	INTEREST EARNED - CSO SURCHARGE	1,800.00	127.77	127.77	7.1
03-220-4530	PROJECT REIMBURSEMENTS	1,489,000.00	-	-	0.0
03-220-4540	PROCEEDS OF DEBT	952,000.00	-	-	0.0
<b>CSO Total</b>		<b>2,993,800.00</b>	<b>34,028.03</b>	<b>34,028.03</b>	
<b>SEWER FUND Revenue Totals</b>		<b>4,848,075.00</b>	<b>167,817.52</b>	<b>167,817.52</b>	
	SEWER - ADMIN				
03-210-5000	SALARIES	73,000.00	7,088.90	7,088.90	9.7
03-210-5010	SOCIAL SECURITY	5,500.00	515.59	515.59	9.4
03-210-5011	PENSION	8,700.00	-	-	0.0
03-210-5012	WORKERS COMP	1,300.00	-	-	0.0

**CITY OF FROSTBURG**  
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*Note: Audit adjustments for the year ended 06/30/25 are incomplete.*

Account Id	Account Description	Budget	July 2025 Rev/Expd	YTD Rev/Expd	% of Budget Incurred
03-210-5013	INSURANCE - HEALTH	15,300.00	(435.85)	(435.85)	(2.9)
03-210-5015	CONTRIBUTION - 457	850.00	65.33	65.33	7.7
03-210-5313	COLLECTION EXPENSE	2,700.00	-	-	0.0
<b>210 Sewer - Admin</b>		<b>107,350.00</b>	<b>7,233.97</b>	<b>7,233.97</b>	
SEWER - OPERATING					
03-211-5000	SALARIES	202,000.00	16,854.01	16,854.01	8.3
03-211-5010	SOCIAL SECURITY	15,300.00	1,157.24	1,157.24	7.6
03-211-5011	PENSION	28,400.00	-	-	0.0
03-211-5012	WORKERS COMP	11,000.00	-	-	0.0
03-211-5013	INSURANCE - HEALTH	53,500.00	(249.53)	(249.53)	0.0
03-211-5015	CONTRIBUTION - 457	1,800.00	173.86	173.86	9.7
03-211-5100	INSURANCE - AUTO	1,700.00	129.93	129.93	8.0
03-211-5102	INSURANCE - GEN LIAB	750.00	72.34	72.34	10.0
03-211-5105	INSURANCE - PROPERTY	9,000.00	580.53	580.53	6.0
03-211-5150	TRAINING	1,000.00	-	-	0.0
03-211-5170	UNIFORMS	3,000.00	-	-	0.0
03-211-5180	SAFETY EQUIPMENT	1,000.00	189.99	189.99	19.0
03-211-5191	COMMUNICATIONS	2,400.00	83.28	83.28	3.5
03-211-5396	BAY RESTORATION FUND EXPENSE	-	42,432.62	42,432.62	0.0
03-211-5400	GAS, OIL, GREASE	10,000.00	587.83	587.83	5.9
03-211-5420	FLEET LEASE	21,000.00	1,727.02	1,727.02	8.2
03-211-5520	PUMPING STATION MAINTENANCE	6,000.00	-	-	0.0
03-211-5600	CORPORATE OVERHEAD	242,300.00	20,192.00	20,192.00	8.3
03-211-5761	SANITARY COMMISSION CHARGES	1,216,000.00	-	-	0.0
03-211-5762	SANITARY COMM-TRANSMISSION PROJECTS	11,800.00	2,929.05	2,929.05	24.8
03-211-5763	SEWER OPERATING EXPENSE	50,000.00	1,606.09	1,606.09	3.2
03-211-5764	SEWER PUMPING EXPENSE	9,000.00	971.05	971.05	10.8
03-211-5800	CAPITAL OUTLAY - SEWER PROJECTS	50,000.00	-	-	0.0
<b>211 Sewer - Operating</b>		<b>1,946,950.00</b>	<b>89,437.31</b>	<b>89,437.31</b>	
CSO					
03-220-5391	INTEREST EXPENSE	3,025.00	2,115.86	2,115.86	70.0
03-220-5392	DEBT REDEMPTION	23,750.00	-	-	0.0
03-220-5800	CAPITAL OUTLAY	2,767,000.00	-	-	0.0
<b>220 CSO</b>		<b>2,793,775.00</b>	<b>2,115.86</b>	<b>2,115.86</b>	
<b>SEWER FUND Expenditure Totals</b>		<b>4,848,075.00</b>	<b>98,787.14</b>	<b>98,787.14</b>	
04-000-4000	WATER TAP SURCHARGE	652,000.00	68,814.04	68,814.04	10.6
04-000-4001	INTEREST EARNED SURCHARGE	3,000.00	160.79	160.79	5.4
04-000-4315	PROCEEDS FROM FUND BALANCE	120,000.00	-	-	0.0
04-000-4600	INTEREST INCOME	40,000.00	-	-	0.0
<b>PINEY SURCHARGE FUND Revenue Totals</b>		<b>815,000.00</b>	<b>68,974.83</b>	<b>68,974.83</b>	
WATER SURCHARGE					
04-200-5313	COLLECTION EXPENSE	2,200.00	-	-	0.0
04-200-5391	INTEREST EXPENSE	42,425.00	1,673.72	1,673.72	4.0
04-200-5392	DEBT REDEMPTION	421,675.00	-	-	0.0
04-200-5800	CAPITAL OUTLAY	172,000.00	-	-	0.0
04-200-5802	CAPITAL REPAIRS	45,000.00	4,500.00	4,500.00	10.0
<b>PINEY SURCHARGE FUND Expenditure Totals</b>		<b>683,300.00</b>	<b>6,173.72</b>	<b>6,173.72</b>	
05-000-4000	TRASH & GARBAGE CHARGES	534,600.00	39,730.21	39,730.21	7.4
05-000-4001	INTEREST EARNED - TRASH	3,000.00	229.87	229.87	7.7
05-000-4404	SUNDRY SALES	1,950.00	525.00	525.00	26.9
05-000-4600	INTEREST INCOME	3,500.00	-	-	0.0
<b>GARBAGE FUND Revenue Totals</b>		<b>543,050.00</b>	<b>40,485.08</b>	<b>40,485.08</b>	
GARBAGE ADMIN.					
05-230-5000	SALARIES	55,000.00	7,088.87	7,088.87	12.9
05-230-5010	SOCIAL SECURITY	4,100.00	515.60	515.60	12.6
05-230-5011	PENSION	6,400.00	-	-	0.0
05-230-5012	WORKERS COMP	800.00	-	-	0.0

**CITY OF FROSTBURG  
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**Section 7, Item A.**

*Note: Audit adjustments for the year ended 06/30/25 are incomplete.*

Account Id	Account Description	Budget	July 2025 Rev/Expd	YTD Rev/Expd	% of Budget Incurred
05-230-5013	INSURANCE - HEALTH	12,200.00	(340.53)	(340.53)	(2.8)
05-230-5015	CONTRIBUTION - 457	850.00	65.35	65.35	7.7
05-230-5313	COLLECTION EXPENSE	750.00	-	-	0.0
	<b>230 Garbage Admin.</b>	<b>80,100.00</b>	<b>7,329.29</b>	<b>7,329.29</b>	
	GARBAGE OPERATING				
05-232-5000	SALARIES	91,000.00	6,303.28	6,303.28	6.9
05-232-5010	SOCIAL SECURITY	6,900.00	450.04	450.04	6.5
05-232-5011	PENSION	10,900.00	-	-	0.0
05-232-5012	WORKERS COMP	4,400.00	-	-	0.0
05-232-5013	INSURANCE - HEALTH	34,400.00	(64.31)	(64.31)	0.0
05-232-5015	CONTRIBUTION - 457	750.00	-	-	0.0
05-232-5100	INSURANCE - AUTO	2,600.00	196.24	196.24	8.0
05-232-5102	INSURANCE - GEN LIAB	400.00	43.09	43.09	11.0
05-232-5105	INSURANCE - PROPERTY	5,900.00	382.68	382.68	6.0
05-232-5170	UNIFORMS	3,000.00	-	-	0.0
05-232-5180	SAFETY EQUIPMENT	1,000.00	142.48	142.48	14.3
05-232-5210	OFFICE SUPPLIES	1,000.00	85.00	85.00	8.5
05-232-5400	GAS, OIL, GREASE	14,000.00	243.30	243.30	1.7
05-232-5600	CORPORATE OVERHEAD	24,500.00	2,042.00	2,042.00	8.3
05-232-5770	ASH DUMPSTER	8,500.00	-	-	0.0
05-232-5771	BULK CLEANUP EXPENSE	10,000.00	-	-	0.0
05-232-5772	LANDFILL CHARGES	130,000.00	7,682.30	7,682.30	5.9
05-232-5773	SANITATION OPERATING EXPENSE	60,000.00	2,340.41	2,340.41	3.9
05-232-5774	YARD WASTE COMPOSTING	1,500.00	-	-	0.0
	<b>232 Garbage Operating</b>	<b>410,750.00</b>	<b>19,846.51</b>	<b>19,846.51</b>	
	<b>GARBAGE FUND Expenditure Totals</b>	<b>490,850.00</b>	<b>27,175.80</b>	<b>27,175.80</b>	
07-000-4600	INTEREST INCOME	-	1.71	1.71	0.0
	<b>000 Total</b>	<b>-</b>	<b>1.71</b>	<b>1.71</b>	
	<b>COMM DEVELOPMENT SPECIAL PROJECTS FUND</b>	<b>-</b>	<b>1.71</b>	<b>1.71</b>	
08-000-4600	INTEREST INCOME	-	2.96	2.96	0.0
	<b>000 Total</b>	<b>-</b>	<b>2.96</b>	<b>2.96</b>	
	<b>OPIOID SETTLEMENT FUND Revenue Totals</b>	<b>-</b>	<b>2.96</b>	<b>2.96</b>	

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Assets

01-000-1000	CASH	0.00
01-000-1001	OPERATING CASH - POLICE DEPT	100.00
01-000-1002	CASH SWEEP ACCOUNT	0.00
01-000-1003	OPERATING CASH - TAX CLERK	200.00
01-000-1004	CASH - CORPORATE (STC)	8,841,971.99
01-000-1005	PETTY CASH	0.00
01-000-1006	RESTRICTED CASH CD - PLAYGROUND FUN	0.00
01-000-1007	RESTRICTED CASH CD - SANDSPRING	0.00
01-000-1008	RESTRICTED CASH-HEALTH INSUR COLLATERAL	20,519.00
01-000-1010	CASH - PAYROLL	0.00
01-000-1050	INVESTMENTS - CDS	0.00
01-000-1100	ACCOUNTS RECEIVABLE	38,516.21
01-000-1101	ACCTS REC - POLICE TICKETS/CIT	10,440.00
01-000-1140	TAXES RECEIVABLE - REAL ESTATE	2,842,003.22
01-000-1141	TAXES RECEIVABLE - PERSONAL PROPERTY	3,636.53
01-000-1142	TAXES RECEIVABLE - PUBLIC UTILITY	0.00
01-000-1143	TAXES RECEIVABLE - CORPORATION	22,777.01
01-000-1150	TAXES RECEIVABLE 10/11 - do not use acct	0.00
01-000-1151	TAXES RECEIVABLE 11/12 - do not use acct	0.00
01-000-1152	TAXES RECEIVABLE 12/13 - do not use acct	0.00
01-000-1153	TAXES RECEIVABLE 13/14 - do not use acct	0.00
01-000-1154	TAXES RECEIVABLE 14/15 - do not use acct	0.00
01-000-1155	TAXES RECEIVABLE 15/16 - do not use acct	0.00
01-000-1156	TAXES RECEIVABLE 16/17 - do not use acct	0.00
01-000-1157	TAXES RECEIVABLE 17/18 - do not use acct	0.00
01-000-1158	TAXES RECEIVABLE 18/19 - no not use acct	0.00
01-000-1200	PREPAID EXPENSE	30,432.05
01-000-1201	PREPAID INSURANCE	159,377.78
01-000-1220	LEASE RECEIVABLE	780,013.55
01-000-1230	ACCRUED INTEREST RECEIVABLE	10,838.26
01-000-1250	RECEIVABLE FROM BOND ISSUANCE	0.00
01-000-1301	DUE TO/FROM WATER FUND	1,895.97
01-000-1302	DUE TO/FROM CD SPECIAL PROJECTS FUND	0.00
01-000-1303	DUE TO/FROM GARBAGE FUND	8,001.68
01-000-1304	DUE TO/FROM SAFE HAVEN GRANT- do not use	0.00
01-000-1305	DUE TO/FROM SEWER FUND	41,705.95-
01-000-1306	DUE TO/FROM WATER SURCHARGE FUND	27,735.03
01-000-1307	DUE TO/FROM OPIOID SETTLEMENT FUND	0.00
01-000-1500	FIXED ASSETS	26,512,972.13
01-000-1501	WIP - ARMORY GYM FLOOR - do not use acct	0.00
01-000-1502	WIP - BRADDOCK RD IMPROV-do not use acct	0.00
01-000-1503	WIP-COLLEGE/BROADWAY SAFE RT-do not use	0.00
01-000-1504	WIP - CHILDCARE CENTER	1,366.12
01-000-1505	WIP - 37 BROADWAY	0.00
01-000-1506	WIP - GATEWAY IMPROVEMENT	803,661.17
01-000-1507	WORK IN PROCESS - MISC PROJECTS	462,526.89
01-000-1508	WORK IN PROCESS - 82-84 E MAIN	22,800.00
01-000-1570	RIGHT OF USE ASSETS	588,251.69
01-000-1571	RIGHT OF USE ASSETS - INTANGIBLE	196,633.48
01-000-1580	INTANGIBLE ASSETS	206,323.69
01-000-1600	RESERVE FOR DEPRECIATION	9,491,147.14-
01-000-1605	ACCUMULATED DEPRECIATION-ROU	263,587.51-
01-000-1650	RESERVE FOR AMORTIZATION	92,845.62-
01-000-1900	DEFERRED FINANCING OUTFLOW	505,273.00
01-000-1910	DEFERRED FINANCING OUTFLOW - OPEB	191,069.00

Audit Adjustments for the year ending 06/30/25 are incomplete.

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01-999-9999	ESTIMATED REVENUE	0.00
	Total Assets	<u>32,400,049.23</u>
Liabilities & Fund Balance		
01-000-1655	ACCUMULATED AMORTIZATION - ROU	45,184.07
01-000-2000	ACCOUNTS PAYABLE	12,125.37
01-000-2005	CUSTOMER REFUND	0.00
01-000-2010	PRICHARD FARMS RETSA PAYABLE	0.00
01-000-2080	INTEREST PAYABLE	0.00
01-000-2100	ACCRUED PAYROLL	0.00
01-000-2200	FEDERAL INCOME TAX PAYABLE	0.00
01-000-2201	FICA WITHHELD	0.00
01-000-2202	MARYLAND INCOME TAX WITHHELD	0.00
01-000-2203	MD INCOME TAX REPAYMENT-do not use acct	0.00
01-000-2204	PENSION PLAN WITHHELD	0.00
01-000-2205	STATE RETIREMENT WITHHELD	0.00
01-000-2206	WAGE ATTACHMENT	0.00
01-000-2207	HEALTH INSURANCE WITHHELD	3,302.42-
01-000-2208	AFLAC INSURANCE WITHHELD	0.00
01-000-2209	MUTUAL OF OMAHA WITHHOLDING	1,055.61-
01-000-2210	HSA CONTRIBUTIONS WITHHELD	0.00
01-000-2220	LEASE LIABILITY	335,097.34
01-000-2225	SUBSCRIPTION LIABILITY - ROU	95,100.57
01-000-2250	UNEARNED REVENUE	156,517.86
01-000-2251	UNEARNED REV - PLAYGROUND	0.00
01-000-2252	PERFORMANCE BOND LIABILITY	0.00
01-000-2253	UNEARNED REVENUE - ARPA	1,331,036.61
01-000-2450	DEFERRED FINANCING INFLOW	65,759.00
01-000-2451	DEFERRED FINANCING INFLOW - OPEB	184,710.00
01-000-2452	DEFERRED FINANCING INFLOW-LEASES	747,667.95
01-000-2700	COMPENSATED ABSENCES	397,717.09
01-000-2855	OPEB OBLIGATION	506,723.00
01-000-2860	NET PENSION LIABILITY	1,434,463.00
01-000-2870	OTHER LIABILITIES	0.00
01-000-2900	NOTES PAYABLE	0.00
01-000-2901	BONDS PAYABLE	2,288,000.00
01-000-2905	BOND PREMIUM	253,264.50
01-999-2000	APPROPRIATED BUDGET	0.00
	Total Liabilities	<u>7,849,008.33</u>
01-000-3000	INVESTED IN FIXED ASSETS	14,712,902.00
01-000-3200	FUND BALANCE	<u>5,684,750.62</u>
	Total	<u>20,397,652.62</u>
	Revenue	3,420,387.87
	Less Expenses	<u>422,714.62</u>
	Net	<u>2,997,673.25</u>
	Total Fund Balance	<u>23,395,325.87</u>
	Total Liabilities & Fund Balance	<u>31,244,334.20</u>

Audit Adjustments for the year ending 06/30/25 are incomplete.

2026

Assets

02-000-1000	CASH	1,047,983.69
02-000-1003	OPERATING CASH - TAX CLERK	0.00
02-000-1030	RESTRICTED CASH - WATERSHED IMPROVE	55,390.68
02-000-1031	TIMBER CUTTING ESCROW CASH	0.00
02-000-1100	ACCOUNTS RECEIVABLE	841.92
02-000-1102	WATER ACCOUNTS RECEIVABLE	65,128.79
02-000-1115	SERVLINE FEES RECEIVABLE	2,076.03
02-000-1140	INTEREST RECEIVABLE - WATER	278.48
02-000-1201	PREPAID INSURANCE	39,913.33
02-000-1303	DUE TO/FROM GARBAGE FUND	0.00
02-000-1305	DUE TO/FROM SEWER FUND	0.00
02-000-1310	DUE TO/FROM PINEY SURC FUND	0.00
02-000-1500	FIXED ASSETS	4,095,203.29
02-000-1520	WORK IN PROGRESS	206,286.03
02-000-1570	RIGHT OF USE ASSETS	140,277.91
02-000-1600	RESERVE FOR DEPRECIATION	2,984,026.14-
02-000-1605	ACCUMULATED DEPRECIATION-ROU	54,602.29-
02-000-1900	DEFERRED FINANCING OUTFLOW	90,253.00
02-000-1910	DEFERRED FINANCING OUTFLOW - OPEB	31,845.00
02-000-2810	DUE TO/FROM CORPORATE FUND	1,895.97-
02-000-2811	DUE TO/FROM SURCHARGE FUND	0.00
02-999-9999	ESTIMATED REVENUE	0.00
	Total Assets	<u>2,734,953.75</u>

Liabilities & Fund Balance

02-000-1150	SERVLINE FEES PAYABLE	0.00
02-000-2000	ACCOUNTS PAYABLE	15,068.08
02-000-2005	CUSTOMER REFUND	0.00
02-000-2100	PAYROLL PAYABLE	0.00
02-000-2207	HEALTH INSURANCE WITHHELD	717.46-
02-000-2208	AFLAC INSURANCE WITHHELD	0.00
02-000-2220	LEASE LIABILITY	88,475.40
02-000-2260	UNEARNED REVENUE - TIMBER SALE	0.00
02-000-2450	DEFERRED FINANCING INFLOW	11,747.00
02-000-2451	DEFERRED FINANCING INFLOW - OPEB	30,785.00
02-000-2700	COMPENSATED ABSENCES	110,817.38
02-000-2855	OPEB OBLIGATION	84,454.00
02-000-2860	NET PENSION LIABILITY	256,226.00
02-999-2000	APPROPRIATED BUDGET	0.00
	Total Liabilities	<u>596,855.40</u>

02-000-3000	INVESTED IN FIXED ASSETS	1,314,663.00
02-000-3010	ACCUMULATED AMORTIZ-do not use account	0.00
02-000-3015	CONTRIBUTED CAPITAL	0.00
02-000-3210	RESERVE FOR OPERATING SURPLUS 2009	0.00
02-000-3250	FUND BALANCE	753,091.24
	Total	<u>2,067,754.24</u>

Revenue	110,415.95
Less Expenses	<u>158,555.85</u>
Net	<u>48,139.90-</u>
Total Fund Balance	<u>2,019,614.34</u>
Total Liabilities & Fund Balance	<u>2,616,469.74</u>

Audit Adjustments for the year ending 06/30/25 are incomplete.



2026

Assets

03-000-1000	CASH	1,073,507.43
03-000-1003	OPERATING CASH - TAX CLERK	0.00
03-000-1040	BAY RESTORATION FUND CASH	15,396.11
03-000-1041	CSO CASH	762,373.01
03-000-1100	ACCOUNTS RECEIVABLE	50,943.00
03-000-1103	SEWER ACCOUNTS RECEIVABLE	108,427.66
03-000-1120	BAY RESTORATION FUND RECEIVABLE	15,645.40
03-000-1121	CSO SURCHARGE RECEIVABLE	35,423.07
03-000-1141	INTEREST REC - CSO SURCHARGE	2,333.20
03-000-1142	INTEREST RECEIVABLE - SEWER	531.55
03-000-1201	PREPAID INSURANCE	10,673.59
03-000-1301	DUE TO/FROM WATER FUND	0.00
03-000-1302	DUE TO/FROM WATER SURCHARGE FUND	0.00
03-000-1500	FIXED ASSETS	28,294,006.47
03-000-1529	WIP - CENTENNIAL PUMP STATION	0.00
03-000-1530	WIP - GENERAL CSO WORK - do not use acct	0.00
03-000-1531	WIP - PHASE DESIGN - do not use account	0.00
03-000-1532	WIP - PHASE IX-A - do not use account	0.00
03-000-1533	WIP - PHASE VIIB-2 - do not use account	0.00
03-000-1534	WIP - PHASE VIII-A - do not use account	0.00
03-000-1535	WIP - PHASE VIII-B - do not use account	0.00
03-000-1536	WIP - PHASE IX-B - do not use account	0.00
03-000-1537	WIP - PHASE IX-C	0.00
03-000-1538	WIP - PHASE X-A	1,323,892.10
03-000-1539	WIP - PHASE X-B	131,730.99
03-000-1540	WIP - PHASE X-C	150,159.40
03-000-1541	WIP - PHASE IX-D	87,129.70
03-000-1542	WIP - PHASE VIII-C	134,507.72
03-000-1570	RIGHT OF USE ASSETS	86,933.24
03-000-1600	RESERVE FOR DEPRECIATION	10,300,066.20-
03-000-1605	ACCUMULATED DEPRECIATION-ROU	23,182.20-
03-000-1900	DEFERRED FINANCING OUTFLOW	71,776.00
03-000-1910	DEFERRED FINANCING OUTFLOW - OPEB	26,537.00
03-000-2820	DUE TO/FROM CORPORATE FUND	41,705.95
03-000-2821	DUE TO/FROM GARBAGE FUND	0.00
03-999-9999	ESTIMATED REVENUE	0.00
	Total Assets	<u>22,100,384.19</u>

Liabilities & Fund Balance

03-000-2000	ACCOUNTS PAYABLE	1,354.25
03-000-2005	CUSTOMER REFUND	0.00
03-000-2030	BAY RESTORATION FUND PAYABLE	0.00
03-000-2080	INTEREST PAYABLE	0.00
03-000-2100	PAYROLL PAYABLE	0.00
03-000-2207	HEALTH INSURANCE WITHHELD	693.95-
03-000-2208	AFLAC INSURANCE WITHHELD	0.00
03-000-2220	LEASE LIABILITY	66,362.62
03-000-2270	UNEARNED REVENUE - CSO	0.00
03-000-2271	UNEARNED REVENUE - BRF	0.00
03-000-2450	DEFERRED FINANCING INFLOW	9,341.00
03-000-2451	DEFERRED FINANCING INFLOW - OPEB	25,654.00
03-000-2700	COMPENSATED ABSENCES	105,127.59
03-000-2855	OPEB OBLIGATION	70,378.00
03-000-2860	NET PENSION LIABILITY	203,770.00
03-000-2900	NOTES PAYABLE	192,910.41

Audit Adjustments for the year ending 06/30/25 are incomplete.

		2026
03-999-2000	APPROPRIATED BUDGET	0.00
	Total Liabilities	674,203.92
03-000-3000	INVESTED IN FIXED ASSETS	18,618,002.00
03-000-3200	FUND BALANCE	1,799,175.99
03-000-3230	CONTRIBUTED CAPITAL	0.00
	Total	20,417,177.99
	Revenue	167,817.52
	Less Expenses	98,787.14
	Net	69,030.38
	Total Fund Balance	20,486,208.37
	Total Liabilities & Fund Balance	21,160,412.29

2026

Assets

04-000-1000	CASH	1,227,613.10
04-000-1003	OPERATING CASH - TAX CLERK	0.00
04-000-1100	ACCOUNTS RECEIVABLE	0.00
04-000-1130	SURCHARGE INTEREST RECEIVABLE	3,539.26
04-000-1131	WATER SURCHARGE RECEIVABLE	45,290.79
04-000-1303	DUE TO/FROM GARBAGE FUND	0.00
04-000-1305	DUE TO/FROM SEWER FUND	0.00
04-000-1500	FIXED ASSETS	28,467,670.69
04-000-1540	LAND	164,021.96
04-000-1541	SAVAGE SPRINGS PROJ PHASE II -do not use	0.00
04-000-1542	SUPPLY DAM RELINING PROJ-do not use acct	0.00
04-000-1543	WIP - 16" MAIN MAPPING & DB-do not use	0.00
04-000-1544	GENERATOR PROJECT - do not use account	0.00
04-000-1600	RESERVE FOR DEPRECIATION	20,222,047.29-
04-000-2830	DUE TO/FROM WATER FUND	0.00
04-000-2831	DUE TO/FROM CORPORATE FUND	27,735.03-
04-999-9999	ESTIMATED REVENUE	0.00
	Total Assets	<u>9,658,353.48</u>

Liabilities & Fund Balance

04-000-2000	ACCOUNTS PAYABLE	0.00
04-000-2005	CUSTOMER REFUND	0.00
04-000-2080	INTEREST PAYABLE	0.00
04-000-2100	PAYROLL PAYABLE	0.00
04-000-2250	UNEARNED REVENUE	8,194.37
04-000-2900	NOTES PAYABLE	2,043,489.26
04-999-2000	APPROPRIATED BUDGET	0.00
	Total Liabilities	<u>2,051,683.63</u>

04-000-3000	INVESTED IN FIXED ASSETS	5,951,050.00
04-000-3010	ACCUMULATED AMORT - CAP GRANT	0.00
04-000-3020	CONTRIBUTED CAPITAL - GRANT	0.00
04-000-3250	FUND BALANCE	953,224.56
	Total	<u>6,904,274.56</u>

Revenue	68,974.83
Less Expenses	<u>6,173.72</u>
Net	<u>62,801.11</u>
Total Fund Balance	<u>6,967,075.67</u>
Total Liabilities & Fund Balance	<u>9,018,759.30</u>

2026

Assets

05-000-1000	CASH	101,276.12
05-000-1003	OPERATING CASH - TAX CLERK	0.00
05-000-1100	ACCOUNTS RECEIVABLE	50.00
05-000-1135	TRASH & GARBAGE RECEIVABLE	47,879.83
05-000-1140	INTEREST RECEIVABLE - TRASH	4,373.90
05-000-1201	PREPAID INSURANCE	7,714.12
05-000-1301	DUE TO/FROM WATER FUND	0.00
05-000-1302	DUE TO/FROM WATER SURCHARGE FUND	0.00
05-000-1320	DUE TO/FROM CORPORATE FUND	8,001.68-
05-000-1321	DUE TO/FROM SEWER FUND	0.00
05-000-1500	FIXED ASSETS	596,937.03
05-000-1600	RESERVE FOR DEPRECIATION	373,223.90-
05-000-1900	DEFERRED FINANCING OUTFLOW	43,350.00
05-000-1910	DEFERRED FINANCING OUTFLOW - OPEB	15,922.00
05-000-2840	DUE TO/FROM CORPORATE FUND-do not use	0.00
05-999-9999	ESTIMATED REVENUE	0.00
	Total Assets	<u>436,277.42</u>

Liabilities & Fund Balance

05-000-2000	ACCOUNTS PAYABLE	343.82
05-000-2005	CUSTOMER REFUND	0.00
05-000-2100	PAYROLL PAYABLE	0.00
05-000-2207	HEALTH INSURANCE WITHHELD	222.82-
05-000-2208	AFLAC INSURANCE WITHHELD	0.00
05-000-2290	UNEARNED REVENUE - TRASH & GARBAGE	0.00
05-000-2450	DEFERRED FINANCING INFLOW	5,642.00
05-000-2451	DEFERRED FINANCING INFLOW - OPEB	15,392.00
05-000-2700	COMPENSATED ABSENCES	29,318.47
05-000-2855	OPEB OBLIGATION	42,227.00
05-000-2860	NET PENSION LIABILITY	123,069.00
05-999-2000	APPROPRIATED BUDGET	0.00
	Total Liabilities	<u>215,769.47</u>

05-000-3000	INVESTED IN FIXED ASSETS	223,712.00
05-000-3200	FUND BALANCE	14,772.24-
05-000-3230	CONTRIBUTED CAPITAL	0.00
	Total	<u>208,939.76</u>

Revenue	40,485.08
Less Expenses	<u>27,175.80</u>
Net	<u>13,309.28</u>
Total Fund Balance	<u>222,249.04</u>
Total Liabilities & Fund Balance	<u>438,018.51</u>

City of Frostburg  
COMM DEVELOPMENT SPECIAL PROJECTS FUND  
BALANCE SHEET  
AS OF: 07/31/25

2026

Assets		
07-000-1000	CASH	31,714.05
07-000-1100	ACCOUNTS RECEIVABLE	0.00
07-000-1340	DUE TO/FROM CORPORATE FUND	0.00
07-000-2850	DUE TO/FROM CORPORATE FUND	0.00
07-999-9999	ESTIMATED REVENUE	0.00
	Total Assets	<u>31,714.05</u>
Liabilities & Fund Balance		
07-000-2000	ACCOUNTS PAYABLE	0.00
07-000-2070	GRANTS PAYABLE	0.00
07-999-2000	APPROPRIATED BUDGET	0.00
	Total Liabilities	<u>0.00</u>
07-000-3200	FUND BALANCE	<u>31,687.19</u>
	Total	<u>31,687.19</u>
	Revenue	1.71
	Less Expenses	<u>0.00</u>
	Net	<u>1.71</u>
	Total Fund Balance	<u>31,688.90</u>
	Total Liabilities & Fund Balance	<u>31,688.90</u>

2026

Assets		
08-000-1000	CASH	31,642.50
08-000-2850	DUE TO/FROM CORPORATE FUND	0.00
08-999-9999	ESTIMATED REVENUES	0.00
	Total Assets	<u>31,642.50</u>
Liabilities & Fund Balance		
08-000-2000	ACCOUNTS PAYABLE	0.00
08-000-2250	UNEARNED REVENUE	0.00
08-999-2000	APPROPRIATED BUDGET	0.00
	Total Liabilities	<u>0.00</u>
08-000-3200	FUND BALANCE	<u>23,483.08</u>
	Total	<u>23,483.08</u>
	Revenue	2.96
	Less Expenses	<u>0.00</u>
	Net	<u>2.96</u>
	Total Fund Balance	<u>23,486.04</u>
	Total Liabilities & Fund Balance	<u>23,486.04</u>

**CITY OF FROSTBURG**  
**MONTHLY REPORT - TAXES**  
**FOR THE MONTH ENDING JULY 31, 2025**

Tax Type - Year	Principal		Receipts		Abatements/ Adjustments	Principal Receivable at 07/31/25
	Receivable at 06/30/25	Billings	Principal	Interest		
Real Estate - 20/21	\$ 237.32	\$ -	\$ -	\$ -	\$ -	\$ 237.32
Real Estate - 21/22	244.30	-	-	-	-	244.30
Real Estate - 22/23	3,881.50	-	3,637.20	1,909.25	-	244.30
Real Estate - 23/24	39,629.13	-	7,302.42	2,147.39	-	32,326.71
Real Estate - 24/25	124,538.93	-	14,226.95	1,715.37	-	110,311.98
Real Estate - 25/26	-	3,113,992.38	415,353.77	-	-	2,698,638.61
Real Estate Total	\$ 168,531.18	\$ 3,113,992.38	\$ 440,520.34	\$ 5,772.01	\$ -	\$ 2,842,003.22
Personal Prop - 23/24	\$ 1,402.28	\$ -	\$ -	\$ -	\$ -	\$ 1,402.28
Personal Prop - 24/25	2,234.25	-	-	-	-	2,234.25
Personal Property	\$ 3,636.53	\$ -	\$ -	\$ -	\$ -	\$ 3,636.53
Public Utility - 23/24	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Corporation - 21/22	\$ 27.80	\$ -	\$ -	\$ -	\$ -	\$ 27.80
Corporation - 22/23	3,523.86	-	-	-	-	3,523.86
Corporation - 23/24	7,981.80	-	-	-	-	7,981.80
Corporation - 24/25	11,292.16	-	48.61	0.74	-	11,243.55
Corporation Total	\$ 22,825.62	\$ -	\$ 48.61	\$ 0.74	\$ -	\$ 22,777.01
NST - Returned Check Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 194,993.33	\$ 3,113,992.38	\$ 440,568.95	\$ 5,772.75	\$ -	\$ 2,868,416.76

## **`CITY OF FROSTBURG**

Parks and Rec Monthly report

For the Month of July 2025

Submitted by: Gene Bittinger maintenance Supervisor

---

July 1 2025

Checked parks

Cleaned up scrap around the shop

Took bathroom supplies to Lions concession stand

Removed old Sowers sign from Glendening

July 2 2025

Checked parks

Worked on the Community baseball field

Took bees nest down at the Day Care Center

Cut grass at Hoffman, clean rest rooms

Put safety pipe on Hoffman ball field fence

July 3 2025

Checked parks

Cut grass and weed eated Glendening

Killed bees on bleacher at Glendening

July 4 2025

Holiday

July 7 2025

Checked parks

Cut grass around the pool, Shop and the Armory

Helped the Power Camp at Glendening

Unlocked Hoffman

July 8 2025

Checked parks

Cut grass at MT Pleasant, East End and the dog park

Picked up a skid field marking lime

Fixed a toilet at Glendening play ground bathroom

July 9 2025

Checked parks

Went to court about stolen leaf blowers

Took street cones to City Place for Pirates Ahoy

Unlocked Hoffman

Distributed marking lime



July 10 2025

Checked parks

Cut Hoffman and ST Mikes

Killed bees and raked volleyball courts at MT Pleasant

Cleaned over hanging trees off Hoffman park walking trails

July 11 2025

Checked parks

Turned invoices in

Took a picnic table back to East End

Moved the dumpster back at Lions concession

Moved card board dumpster at upper Glendening parking lot

Unlocked and locked Hoffman gate

Meant with Brian

Killed more bees at MT Pleasant

July 14 2025

Checked parks

Distributed the rest of the field marking lime

Fixed the tailgate on truck 41

Derick's first day

Weed eated at the Miners Memorial

Unlocked Hoffman gate

July 15 2025

Checked parks

Cut grass at Glendening

Cut and Weed eated and mulched at the Trail Head

July 16 2025

Checked parks

Hauled tree limbs away from Community Center

Meant with Hayden at the Food Pantry

Put paint and supplies out for Finan Center people

Took new speakers to Hoffman

Finished cutting Glendening

July 17 2025

Checked parks

Killed bees at basketball little pavilions

Started putting pool chairs together

Built a table for police dept.

Cut grass around the pool, Armory and the shop

July 18 2025

Checked parks

Cut East End, MT Pleasant, Hoffman

July 21 2025

Checked parks

Cut grass in field 8 parking lot

Ordered fuel

Cut grass at the Dog Park and Greene ST.

Weeded and sprayed at City Place lower lot

July 22 2025

Checked parks

Meant with Mrs Arnone at the Miners Memorial

Put batteries in feature at Hoffman playground

Took a table to Miners Memorial for Barb and helped set it up

Put more pool chairs together

July 23 2025

Checked parks

Finished put pool chairs together and delivered them

Started cutting grass at Glendening

Brush hog the cross country trail

Got paint material ready for Finan Center people

July 24 2025

Checked parks

Cut grass around the pool, Armory and the Shop

Cleaned up after the food giveaway

Tighten bolts up on new pool chairs

Cleaned the zero mowers

Hauled mulch to Lyons swing set

July 25 2025

Checked parks

Mulched the swing set at Lion's Park

Bought new fuel pump and installed it on Shop fuel tank

Replaced a swing at Lion's

Cut grass at City Hall

Turned invoices in

July 28 2025

Checked the parks

Cut grass at Hoffman. MT Pleasant. East End. ST Mike's

Unloaded the steel for pavilion roofs

Cleaned old lumber up around the shop

July 29 2025

Checked parks

Spread mulch at the East End playground

Started putting the roofs on the little pool pavilions

Meant at the new food pantry location

July 30 2025

Checked parks

Helped on new Food Pantry

Tore the roof off of a little pavilion at the pool

Picked up supplies for the Food Pantry

July 31 2025

Checked parks

Helped put sewer line in at the Food Pantry

Finished one roof on a small pavilion

Cut grass around the Pool, Armory and the shop

# CITY OF FROSTBURG

Monthly Report: Street Department

For the Month of: July 2025

Submitted by: Shane Elliott & Ryan Whitaker

July 1, 2025 – Tuesday

- Picked up garbage route on west end of town
- Took garbage truck to Mid Atlantic Waste System in P.A for repairs
- Removed litter on Main Street
- Checked all CSO locations after rain event
- Marked miss utility tickets and checked them in on computer
- Picked up supplies from Lowes Home Center
- Took old sewer pump to IM Motors in Fort Ashby for repairs
- Checked all sewer pumping stations
- Removed furniture that had been dumped on side of the road on Depot Street
- Checked and cleaned off catch basins grates where needed around town
- Removed debris from sewer sump manholes before the tunnel on Depot
- Cleaned inside and outside of work truck #9
- Put in a catch basin grate order to Core & Main for needed supplies

July 2, 2025 – Wednesday

- Picked up garbage route on east end of town
- Sprayed down bed of blacktop truck with concentrate
- Checked all sewer pumping stations
- Used street sweeper to clean Main Street for weekend event
- Removed litter on Main Street, Water and Broadway
- Checked on blacktop complaint in Prichard Farm
- Marked miss utility tickets and checked them in on computer
- Cleaned off all blacktop tools and filled roller with fuel and water
- Blacktop patched alleyways in the center section of town
- Picked up supplies from Western Md Outdoor Power and American Rent All
- Had one employee fill out insurance paperwork and turn into City Hall
- Organized and did seasonal maintenance on outdoor power tools and attachments
- Had meeting with sales rep from Maryland Industrial Trucks
- Cleaned up curbing and blacktop chunks left behind while blacktopping
- Adjusted catch basin grate and re supported concrete slab on Water Street

**P.2**

July 3, 2025 – Thursday

- Picked up garbage route in center section of town
- Loade up concrete tool, equipment and water barrels
- Removed litter off Main Street
- Loade up detoured signs and stands for Derby Day event
- Picked up vactor truck from Stephenson Equipment in PA
- Checked all sewer pumping stations
- Marked miss utility tickets and checked them in on computer
- Removed dead animal in roadway on Main Street
- Took purchase order to Super Shoes for safety boots
- Poured concrete for another catch basin on Allegany Street
- Emptied street sweeper and cleaned out debris compartment
- Loaded up safety cones and cross bars for Deby Day
- Cleaned off all concrete tools after use
- Replaced air filter in Truck 5
- Greased wheel bearings on trailer and checked over

July 4, 2025 – Friday OFF July 4<sup>th</sup> - Set up and worked Derby Day Event

July 5, 2025 – Saturday- Checked on a sewer complaint

July 6, 2025 – Sunday

July 7, 2025 – Monday

- Checked and emptied city trash cans where needed on Main Street
- Blacktop patched potholes in the remaining areas of town
- Checked all sewer pumping stations – Ran weekly tests
- Removed old sign pole from gate at Pump Station
- Marked several miss utility tickets and checked them in on computer
- Removed litter on Main Street, Water and Broadway
- Cleaned off all blacktop tools and filled roller with fuel and water
- Investigated nails in roadway complaint on Mechanic St.
- Cut back tree growth in several alleyways
- Ran sewer camera in manhole on Frost Ave.
- Picked up parts and supplies from Carquest and Frostburg Rental
- Jetted sewer line on Frost Ave. to break up root blockage
- Cut grass along roadside on Hampton Inn Dr.
- Refilled water tank and other fluids in jetter truck

### P.3

July 8, 2025 – Tuesday

- Picked up garbage route on west end of town
- Measured a few water repair sites to calculate how much blacktop is needed
- Cleaned off blacktop tools and filled roller
- Marked miss utility tickets and checked them in on computer
- Blacktopped a few water repair sites on east end of town
- Checked all sewer pumping stations
- Removed litter off Main Street
- Trimmed brush and limbs away from roadsides
- Installed street sign that was missing on Main Street
- Washed off truck #88 and filled fluids
- Patched a few potholes in main parking lot
- Cleaned up debris lefty behind while blacktopping
- Took invoices to be paid to city hall
- Checked for any sewer flow issues downstream from Hoffman Station
- Transported street safety cones for Police Department
- Removed broken glass in roadway on First Street

July 9, 2025 – Wednesday

- Picked up garbage route on east end of town
- Checked all sewer pumping stations
- Attended opening blacktop bids at city hall
- Began sidewalk repair on State St.
- Used catch vac to suck out two catch basins to be rebuilt on Banard St.
- Removed litter on Main Street
- Marked miss utility tickets and checked them in on computer
- Washed and detailed a few work trucks
- Put away and organized pole saw chains
- Poured new sidewalk section on State St.
- Emptied and cleaned out Catch Vac. over at dump site
- Refueled jetter with water and fuel after use
- Trimmed tree away from street signs around town where needed
- Measured up an entrance to see what size gate is needed
- Washed off all concrete tools after use
- Removed dead animal in roadway on East Main Street

#### P.4

July 10, 2025 – Thursday

- Picked up garbage route in center section of town

- Checked all sewer pumping stations
- Straightened damaged sign post on College Avenue
- Cleaned up glass and debris in roadway
- Picked up garbage truck in P.A. after repairs were made
- Checked on sewer complaint on Frost Avenue
- Removed litter on Main Street
- Trimmed more tree limbs and brush overhanging roadways
- Picked up supplies from Tractor Supply
- Checked on a water run off complaint on Barnard Street
- Marked miss utility tickets and checked them in on computer
- Installed new gate and hardware on First Street
- Removed concrete forms from old concrete pour
- Installed new gate wheel and hardware just off Village Parkway
- Put away Napa delivery
- Trimmed weeds along curbing where needed

July 11, 2025 – Friday

- Sprayed concrete sealer around rebuilt catch basins and sidewalks
- Emptied all city trash cans on Main Street where needed
- Cut grass around the new parking lot off Mechanic Street and pulled weeds
- Took more invoices to be paid to city hall
- Cut grass and weed eat on the stone wall on Main Street
- Removed litter on Main Street
- Installed temporary fencing on Main Street beside Allstate building
- Checked all sewer pumping stations and added degreaser to all wet wells
- Trimmed more weeds along sidewalks and curblines where needed
- Marked miss utility tickets and checked them in on computer
- Cleaned rest room, lunch room and swept out garage bays
- Busted up and removed old concrete fence post bases from parking lot
- Greased all skid steer attachments and replaced fittings as needed

July 12, 2025 – Saturday

July 13, 2025 – Sunday

## P.5

July 14, 2025 – Monday

- Picked up several dead animals in roadways around town

- Checked and emptied city trash cans where needed
- Picked up yard waste all over town
- Marked Miss Utility tickets and checked them in on computer
- Stopped at JR's screen printing to drop off shirts
- Put away Kimball Midwest delivery
- Checked all CSO's and made a report
- Removed litter off Main Street
- Marked emergency miss utility ticket for water dept.
- Picked up package from MDE
- Cut weeds around fence to be repaired at shop
- Put away blacktop tool degreaser
- Checked all sewer pumping stations – ran weekly tests on all systems
- Vacuumed office area and lunch room
- Cleaned off a few catch basins due to rain event

July 15, 2025 – Tuesday

- Picked up garbage route on west end of town
- Cleaned off blacktop tools and filled roller
- Removed litter on Main Street
- Looked at a few water runoff complaints around town
- Picked up rebuilt sewer pump from IM Motors in Forth Ashby
- Marked miss utility tickets and checked them in on computer
- Pot hole patched several Alleyways
- Installed new blacktop curbing in a few locations where needed
- Ran sewer camera and marked service lines and depths
- Checked all sewer pumping stations
- Removed debris from storm drain on Federal Street
- Picked up new low boy jack from Shoes Diesel
- Checked on a road surface complaint on Armstrong at Nickel
- Removed Derby Day traffic tape off Main Street
- Cleaned up debris left behind while blacktopping
- Removed tree limbs in roadway on Armstrong Avenue
- Washed off sewer camera equipment after use

## P.6

July 16, 2025 – Wednesday

- Picked up garbage route on east end of town
- Used vactor to clean debris from sewer main on Village Parkway
- Removed litter off Mian Street



- Filled water and fuel tanks on vactor truck after use
- Checked all sewer pumping stations
- Ran sewer camera in storm/sewer lines on Armstrong Avenue
- Marked Miss Utility tickets and checked them in on computer
- Picked up garbage truck from Cobra Cummins after being repaired
- Had special garbage pick up on Grant Street
- Washed off sewer camera equipment after use
- Installed new lift jack on lowboy trailer
- Looked over troublesome catch basin to see what's needed for repairs
- Put degreaser in Victoria Lane pumping station
- Started straightening the bent fence posts around our parking lot
- Picked up another package from over at MDE
- Drill holes in concrete to set some new fence posts in near future

July 17, 2025 – Thursday

- Picked up garbage route in center section of town
- Hauled loads of millings to rifle range road
- Removed litter off Main Street
- Used loaded to fill potholes and level out roadway at rifle range
- Checked all sewer pumping stations
- Marked miss utility tickets and checked them in on computer
- Poured concrete around newly installed fence posts
- Checked all CSO locations due to last night's rain event
- Trimmed tree limbs away from street signs
- Cleaned up debris from city parking lots
- Had a special garbage pickup on Park Avenue
- Checked and filled fluids where needed in equipment after use
- Trimmed poison away from inside and outside of fence line
- Cleaned off all concrete tools after use
- Investigated catch basin falling in on Armstrong Ave.
- Fueled up Truck 4 after use and cleaned bed
- Popped a few troublesome manholes to inspect for issues

## P.7

July 18, 2025 – Friday

- Straightened up tools and other items in locker room
- Finished up fence repairs around the shop yard
- Marked miss utility tickets and checked them in on computer
- Removed litter off Main Street

- Checked signage complaint, installed new sign post and stop sign
- Emptied out all shop trash cans and cleaned work areas
- Cleaned rest room and swept out garage bays
- Vacuumed lunch room and all carpet mats
- Checked all sewer pumping stations
- Trimmed weeds along ditch line on Spring Street
- Marked emergency miss utility ticket for gas company
- Checked and emptied city trash cans where needed on Main Street
- Picked up dead animal in roadway on Water Street
- Cut grass and weed eat where needed around town
- Replaced faded out stop sign

July 19, 2025 – Saturday- checked CSO's and made a report

July 20, 2025 – Sunday

July 21, 2025 – Monday

- Cut roadway and catch basin box to lower grate for better drainage on Alley 60 at Fieldstone Lane
- Cut grass and weed eat around Frostburg signs
- Removed litter on Main Street, Bowery and Center Street
- Trimmed grass around pumping stations
- Checked all sewer pumping stations - Ran weekly tests
- Removed dead animal in roadway Village Parkway
- Set another rebuilt sewer pump at Hoffman pumping station
- Marked miss utility tickets and checked them in on computer
- Hauled catch basin debris to dump site
- Attached milling machine to Bobcat and dropped off at work site
- Investigated sewer complaint on N Grant St.
- Checked and emptied city trash cans where needed around town
- Ran sewer camera in main line to check for issues
- Set steel plate over catch basin work site

## P.8

July 22, 2025 – Tuesday

- Picked up garbage route on west end of town
- Set new debris catcher in manhole next to Pump Station
- Used milling machine to mill out roadway at Prichard Farm
- Removed litter on Main Street

- Hauled truckloads of millings to dump site
- Marked miss utility tickets and checked them in on computer
- Ran street sweeper to clean up roadway after milling
- Checked all sewer pumping stations
- Marked emergency Miss Utility ticket
- Removed dead animal in roadway
- Dropped off sewer pump to be rebuilt over at IM Motors
- Checked on a few curbing complaints
- Fueled up Bobcat after use
- Emptied and cleaned out sweeper over at dump site

July 23, 2025 – Wednesday

- Picked up garbage route on east end of town
- Ran sewer camera in line off Main St.
- Checked all sewer pumping stations
- Removed rotted trim around garage window and began replacing with new trim
- Picked up litter on Main Street
- Checked on sewer complaint on Main St.
- Picked up uniform shirts from JR's
- Marked miss utility tickets and checked them in on computer
- Picked up supplies from Lowes and Tractor Supply
- Cleaned and disinfected all sewer equipment after use
- Addressed sinkhole complaint around sewer repair site
- Checked on signage complaint on Mechanic Street
- Went over applicants for job vacancy
- Cleaned rear slides on both garbage trucks and filled fluids
- Greased all fittings on street sweeper
- Trimmed limbs away from street signage
- Removed dead animal in roadway on Welsh Hill
- Called out due to sewer emergency

## P.9

July 24, 2025 – Thursday

- Picked up garbage route in center section of town
- Had a few special garbage pickups during route
- Ran vacutor truck to help water department
- Checked all sewer pumping stations
- Went through sign inventory to see what needs to be ordered
- Picked up litter on Main Street

- Cleaned out ditch line along Frost Avenue
- Marked miss utility tickets and checked them in on computer
- Ran sewer camera in several locations around town
- Finished trim around the outside of office window
- Installed a few missing street signs around town
- Washed off camera equipment after use
- Picked up package from over at MDE
- Took invoices to be paid to city hall
- Put away a few deliveries as they arrived
- Went through applicants for the job opening

July 25, 2025 – Friday

- Checked and emptied city trash cans on Main Street before weekend
- Went over both garbage trucks and greased all fittings
- Sent in a sign order for new street name signs
- Cleaned rest room, lunch room and office area
- Swept out garage bays and emptied out shop trash cans
- Checked all sewer pumping stations
- Washed and detailed a few work trucks
- Trimmed weeds along curb lines
- Removed litter off Main Street and College Avenue
- Used flail mower to trim roadway edges in Bobcat Ct.
- Checked on status of Truck 14 being repaired over at Rubys
- Marked miss utility tickets and checked them in on computer
- Looked at curblines that needs rebuilt on McCulloh St and took measurements

July 26, 2025 – Saturday

July 27, 2025 – Sunday – Checked CSO's and made a report

## P.10

July 28, 2025 – Monday

- Checked and emptied city trash cans on Main Street
- Started catch basin rebuild project on Armstrong Ave.
- Picked up litter on Main Street
- Took invoices to be paid to city hall
- Checked all sewer pumping stations – Ran weekly tests on systems
- Trimmed weeds along curblines around town

- Removed tree limbs from Percy Cemetery
- Cut grass in several locations around town
- Marked miss utility tickets and checked them in on computer
- Checked CSO's and made a report
- Had new steer tires installed on garbage truck at Smitty's
- Ran sewer camera to inspect sewer line for any issues
- Checked on several water runoff complaints around town
- Popped manholes around Green Street and surrounding area to check for any obstructions in sewer main
- Washed off sewer camera equipment after use
- Cleaned up any debris around CSO sites

July 29, 2025 – Tuesday

- Picked up garbage route on west end of town
- Used Vac truck to help water dept. on Sleeman Street with water leak
- Picked up supplies from Lowes
- Finished building concrete form in catch basin
- Poured new concrete walls in catch basin on Armstrong
- Checked all sewer pumping stations
- Marked miss utility tickets and checked them in on computer
- Changed out blown rear tire on garbage truck
- Removed broken off sign post on Lemmerts Alley
- Checked on catch basin complaint on Mt Pleasant Street
- Met with homeowner to discuss sewer issues on Mt Vernon Street
- Cleaned up concrete and debris in roadway on Main Street
- Washed off all concrete tools after use
- Coned off work area and covered freshly poured concrete
- Took spare tire to Smitty's to have it installed on a rim
- Emptied Vac truck at dump site and cleaned out debris tank
- Filled water tanks and other fluids where needed on vac truck after use

## P.11

July 30, 2025 – Wednesday

- Picked up garbage route on the east end of town
- Checked on a garbage complaint on Armstrong Ave
- Hauled loads of debris from the future food pantry site on Park Lane
- Ran sewer camera and marked sewer main and service line
- Stripped forms from newly poured catch basin
- Worked on electrical issues on dump truck #4
- Checked all sewer pumping stations
- Had truck #4 towed to Cober Cummins for repairs

- Removed litter off Main Street
- Marked miss utility tickets and checked them in on computer
- Repaired transmission leak on truck #8
- Washed off sewer camera equipment after use
- Picked up sign order from Road Safe in Cumberland
- Straightened bent meter post on Main Street
- Removed debris in roadway on Banard St. and Water St.
- Investigated tree complaint on Main St.

July 31, 2025 – Thursday

- Picked up center section of town garbage route
- Put away Napa order
- Trimmed a few tree limbs around town
- Checked all CSO locations and made a report
- Removed litter on Main Street
- Used sweeper bucket on Bobcat to clean up area of garage parking lot
- Picked up supplies from PVIS in Cumberland
- Marked an Emergency Miss Utility ticket
- Checked all sewer pumping stations
- Picked up truck #6 from Smitty's Tire Shop
- Hauled loads of dirt from new food pantry site
- Picked up package that was delivered to City Hall
- Marked miss utility tickets and checked them in on computer
- Took down temporary Stop sign after work was completed at new Food Pantry
- Organized inventory of Safety Gloves and trash bags
- Ran sewer camera to locate line on McCulloh St.
- Installed new mudflap on Truck 350
- Cleaned off and disinfected all sewer equipment after use

## Monthly Report: Water Department

For the Month of July, 2025

**Submitted by: Jim Williams, Supervisor**

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July 1, 2025

- Checked Pumps @ Crestview Pump Station
- Marked Miss Utility Tickets
- 3-final readings
- Installed new meter E. College Ave.
- Turn water off S. Water St. for contractor to repair service line
- Located & marked water main & service lines on Mt. Pleasant St. for contractor between Lee St. & N. Grant St.
- Turn water back on S. Water St.
- Turn water on Maple St.

July 2, 2025

- Checked Pumps @ Crestview Pump Station
- Marked Miss Utility Tickets
- Turn water off Talcott Ave. for homeowner to do repairs
- Finished cutting the grass @ shop
- Turn water back on Talcott Ave.
- Final reading Broadway

July 3, 2025

- Checked Pumps @ Crestview Pump Station
- Marked Miss Utility Tickets

- Reading Monthly Meters
- Reading Monthly Master Meters
- Assisted the Rec. Dept. with cutting grass

July 4, 2025-City Holiday

July 7, 2025

- Checked Pumps @ Crestview Pump Station
- Marked Miss Utility Tickets
- Repaired a  $\frac{3}{4}$ "-service line Greenbriar Ct.
- Dug out holes that needs to be blacktop from water leaks

July 8, 2025

- Checked Pumps @ Crestview Pump Station
- Marked Miss Utility Tickets
- Installed a 4"-water tap Hill St. with assisted by contractor

July 9, 2025

- Checked Pumps @ Crestview Pump Station
- Marked Miss Utility Tickets
- Final reading Bowery St.
- Worked on the air-conditioner in the back hoe. Had to order parts

July 10, 2025

- Checked Pumps @ Crestview Pump Station
- Marked Missed Utility Tickets
- Reread 4-meters due to high usage
- Pushed up 4-loads of crusher run @ shop



July 11, 2025

- Marked Miss Utility Tickets
- Checked Pumps @ Crestview Pump Station
- Installed new parts for the air-conditioner in back-hoe
- Turn water off Bowery St. for homeowner

July 14, 2025

- Marked Miss Utility Tickets
- Checked Pumps @ Crestview Pump Station
- Emergency located Centennial St.
- Final reading Bowery St.
- Assisted with leak detection
- Installed new meters Broadway & First St.
- Drop supplies off to contractor on Centennial St.
- Turn water back on Bowery St.

July 15, 2025

- Checked Pumps @ Crestview Pump Station
- Marked Miss Utility Tickets
- Cleaned the shop
- Hauled trash away
- Checked possible leak Armstrong Ave. & Nichel Ave. (Sink Hole)
- Installed new meters Bowery St. & W. Main St.

July 16, 2025

- Checked Pumps @ Crestview Pump Station
- Marked Miss Utility Tickets

- Turn water on Bowery St. requested by homeowner
- Installed new meters National Pike & W. Main St.
- Turn water off & on Timber Ridge for plumber
- Worked with contractor Mt. Pleasant exposing of water line

July 17, 2025

- Checked Pumps @ Crestview Pump Station
- Marked Miss Utility Tickets
- Obtain data logs S. Water St. & Uhl St.
- Final reading Hill St.
- Repaired water meter High St. installed new clock

July 18, 2025

- Checked Pumps @ Crestview Pump Station
- Marked Miss Utility Tickets
- Final reading Broadway
- Contractor discovered the sink hole Armstrong Ave. was a rotted storm pipe

July 21, 2025

- Checked pumps @ Crestview Pumping Station
- Marked Miss Utility Tickets
- Final reading Moonlight Drive
- Greased the back hoes & dump truck

July 22, 2025

- Checked pumps @ Crestview Pumping Station
- Marked Miss Utility Tickets
- Emergency locate Mt. Pleasant St.

- Cleaned the shop
- Hauled the trash away
- Installed new meter Albert Ave.
- Data log Center St.
- Checked for water leak chart was out

July 23,2025

- Checked pumps @ Crestview Pumping Station
- Marked Miss Utility Tickets
- Emergency locate W. Main St.
- Final reading Hill St.

July 24, 2025

- Checked pumps @ Crestview Pumping Station
- Marked Miss Utility Tickets
- Installed new curb box & rod Standish St. with the assisted by Street Dept. & the vac. truck
- Installed new meters @ Talcott Ave. & Tisdale St.

July 25, 2025

- Checked pumps @ Crestview Pumping Station
- Marked Miss Utility Tickets
- Final reading Stoyer St.
- Delivered valve box riser to contractor for blacktopping Washington St.

July 28, 2025

- Checked pumps @ Crestview Pumping Station
- Marked Miss Utility Tickets
- Hauled junk dirt to Miller Bottom from shop

- Installed new meter Maple St.

July 29, 2025

- Checked pumps @ Crestview Pumping Station
- Marked Miss Utility Tickets
- Installed new curb box & rod & repaired service line Sleeman St. with the assisted by Street Dept. & the vac. truck
- Turn water off McCulloh St. homeowner water line is leaking
- Installed temporary piping for discharge hose W. T. P.

July 30, 2025

- Checked pumps @ Crestview Pumping Station
- Marked Miss Utility Tickets
- Cleaned the shop
- Hauled trash away
- Repaired two leaks on Center St
- Hauled dirt from new food pantry

July 31, 2025

- Checked pumps @ Crestview Pumping Station
- Marked Miss Utility Tickets
- Final reading Armstrong Ave.
- 3-new meters installed
- Installed new valve, curb box & rod McCulloh St. with the assisted by contractor

**CITY OF FROSTBURG**

Section 7, Item A.

Monthly Report: Police Department

For the Month of: July 2025

Submitted by: PCO II Charon Clark &amp; Chief Nicholas Costello

**IDENTIFIED INCIDENTS & COMPLAINTS for the Month**

	2024	511	2025	440
<b>ARRESTS</b>				
On-View/Citations				4
Warrants Served/Obtained				0
Summonses Served				1
Juvenile Arrests & Citations				0
<b>TOTAL</b>				5
<b>C3I INVESTIGATIONS</b>				
Cases				1
<b>COMMUNITY POLICING</b>				
Logged Activities				3
<b>PARKING</b>				
Parking Violations				10
<b>PUBLIC SERVICE</b>				
Well-Being Checks				24
Emergency Petitions				2
Assist Other Agency				12
Request for Officer				34
Follow-Ups				10
Disturbance (Multiple Inc. Types)				22
<b>TRAFFIC</b>				
M/V Crashes				8
Traffic Details				2
DWI/DUI Arrests				2
<b>TRAFFIC STOPS</b>				
Total Number of Stops				63
Citations				21
Warnings				65
SEROs				0
<b>COLLECTIONS</b>				
Parking Meter Fines				\$0.00
Other Parking Fines				\$280.00
Parking Meter Collections				\$0.00
Municipal Infractions Paid				\$0.00
Parking Permits				\$0.00
Miscellaneous				\$90.00
Park Mobile				\$0.00
<b>TOTAL</b>				\$370.00

Respectfully Submitted,

Nicholas J. Costello

Chief of Police

**RESOLUTION 2025-39**

**A RESOLUTION OF THE CITY OF FROSTBURG, A MUNICIPAL CORPORATION OF THE STATE OF MARYLAND, APPROVING A CHANGE ORDER FOR CSO PHASES XB & XC IN THE AMOUNT OF \$5,400.00.**

**WHEREAS**, the City of Frostburg has undertaken a 20 year, over \$25 million commitment to eliminate Combined Sewer Overflows (CSO’s); and,

**WHEREAS**, the City has contracted with SPECS, Inc. for CSO Phases XB & XC; and,

**WHEREAS**, the City in consultation with the engineering firm has determined the need for the development of eighteen (18) Easement Plats.

**NOW, THEREFORE, BE IT RESOLVED**, that the Mayor and City Council of Frostburg do hereby approve a Change Order to the contract with SPECS, Inc. for the CSO Elimination Phases XB & XC that results in a project cost increase of \$5,400.00.

**ADOPTED**, this 19<sup>th</sup> day of August, 2025.

Frostburg Mayor and Council

BY \_\_\_\_\_  
Todd J. Logsdon, Mayor

Attest:

\_\_\_\_\_  
Patrick O’Brien, City Administrator



June 23, 2025

Mr. Hayden Lindsey  
Director of Public Works  
City of Frostburg  
P.O. Box 440  
Frostburg, MD 21532

RE: Easement Plats Change Order  
Frostburg CSO Phase XB & XC  
SPECS Job No. 5671 & 5672

Dear Mr. Evans,

We respectfully request a change order in the amount of \$5,400.00 for the development of eighteen (18) Easement Plats (\$300.00 each) for the above-mentioned CSO phases.

Sincerely,  
SPECS, Inc.

A handwritten signature in blue ink, reading 'Raymond C. Rase'.

Raymond C. Rase, PE, RLS  
Project Manager

**RESOLUTION 2025-40**

**A RESOLUTION OF THE CITY OF FROSTBURG, A MUNICIPAL CORPORATION OF THE STATE OF MARYLAND, APPROVING A CHANGE ORDER FOR THE ROUNDABOUT PROJECT IN THE AMOUNT OF \$8,817.35.**

**WHEREAS**, the City of Frostburg has been pursuing the “Gateway Enhancement” project with Appalachian Regional Commission (ARC) – Access Road funding and American Rescue Project Funds for several years; and,

**WHEREAS**, the City has approved a contract with Brudis & Associates in the amount of \$108,621.05 for Engineering and Design Services; and,

**WHEREAS**, Brudis & Associates have identified the need for two (2) additional utility test-pits to be performed by CV, Inc. before completing the final designs for the project.

**NOW, THEREFORE, BE IT RESOLVED**, that the Mayor and City Council of Frostburg do hereby approve a change order to the contract with Brudis & Associates Inc. for additional utility test pits that increase the contract in the amount of \$8,817.35.

**ADOPTED**, this 19<sup>th</sup> day of August, 2025.

Frostburg Mayor and Council

BY \_\_\_\_\_  
Todd J. Logsdon, Mayor

Attest:

\_\_\_\_\_  
Patrick O’Brien, City Administrator



610 Professional Drive, Suite 108  
Gaithersburg, Maryland 20879  
Ph: (301) 637.2510  
Fax: (240) 252.5612

February 26, 2025

Habeeb Mohammed, P.E.  
Project Manager  
Brudis & Associates, Inc.  
9240 Rumsey Road, Suite C  
Columbia, Maryland 21045

E: hmohammed@brudis.com  
P: (410) 884-3607 ext. 225

Re: City of Frostburg - MD 736 Roundabout  
Frostburg, Allegany County, Maryland  
CV Job No. 20221139C.02.01

Dear Mr. Mohammed:

Pursuant to your request, we are pleased to submit our fee proposal to provide test hole services.

**Project Understanding:** BAI has been requested to provide two additional test holes for the development of the intersection of East College Avenue and Center Street in the City of Frostburg in Allegany County, Maryland. CV, Inc. is a sub to BAI and is tasked with providing Testpitting services. Following is our project understanding and scope of work. CV Inc. currently has a contract for five test holes that have not been performed yet. It is assumed that these two test holes can be performed at the same time as the previously approved five test holes in order to save on mobilization and permitting costs.

**Utility Testpits:**

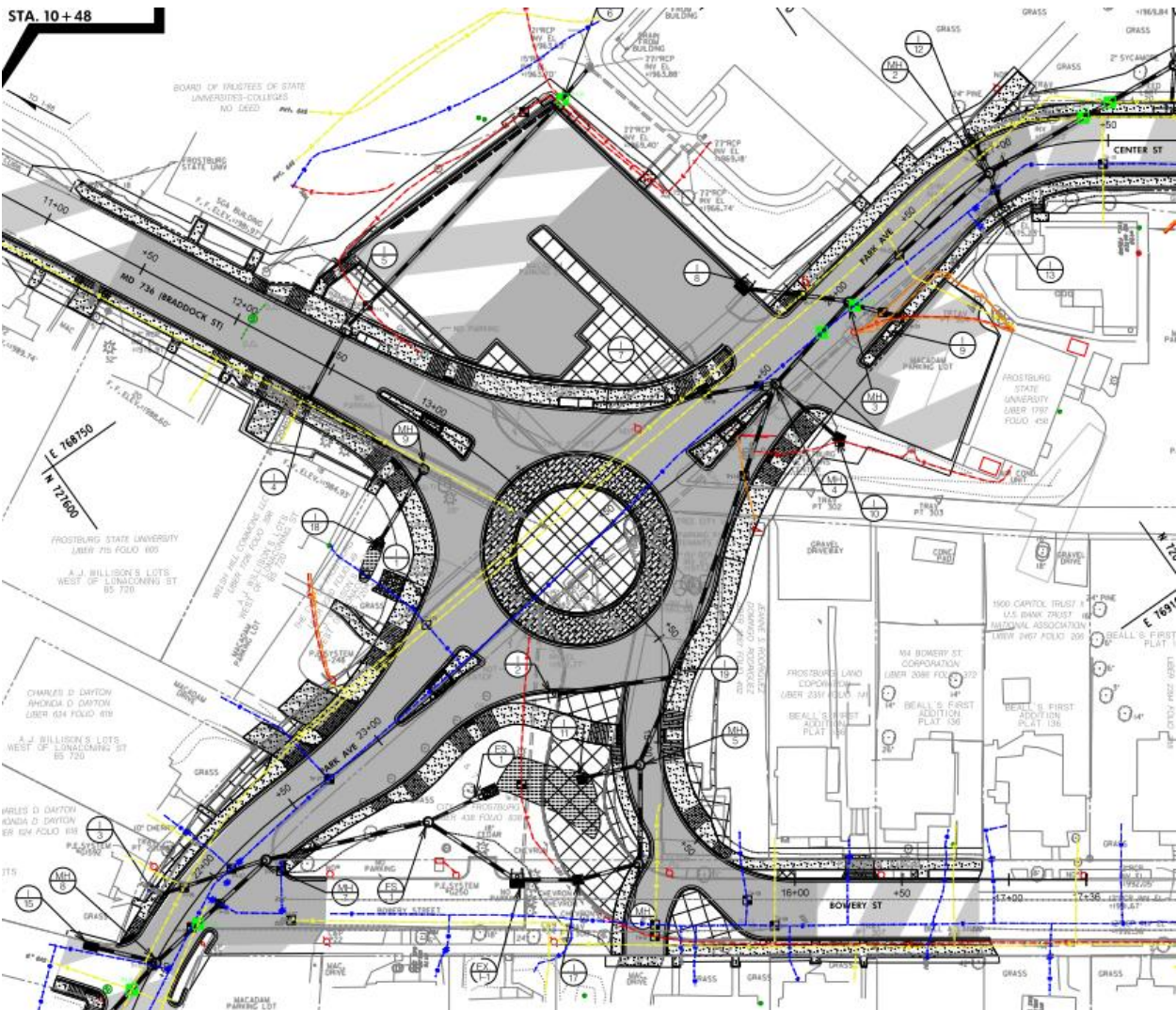
CV, Inc. will conduct test pits (Quality Level A) and provide test hole reports at up to 5 locations.

- A quantity of 2 test holes is assumed for this project (6-8' deep max)
- Client has provided finalized test hole locations with coordinates to CV, Inc.
- Apply for digging permit
- Stake out the prescribed locations in the field
- Submit Miss Utility tickets for all test hole locations and apply for utility and MOT permits
- Perform air-vac excavation to expose the target utility
- Test pits at intersection/crossing of multiple utilities will provide only the elevation and confirmation of the uppermost utility. The underlying utilities will require a separate hole to be excavated to ensure accuracy, and safety to the subject utility.
- Complete and provide individual utility test hole reports (TPR). Test hole locations will be surveyed and microstation file of the surveyed test hole locations will be provided.

Sincerely,  
**CV, INC.**



Chinmay G Vyas, PE, CFM, LEED® AP  
President



**Test Holes Locations (in Green), Including Previously-Approved 5 Test Holes**

MANHOURS											
Task Description	Detailed Scope	Project Manager	Highway Engineer	Hydrologic and Hydraulics Engineer	Transportation Engineer / Designer	CADD Operator/Draftsman	Land/Line Surveyor	Survey Party Chief	Survey Party Instrument Man	Survey Party Rodman	TOTAL
SURVEY/SUE		2				4	2	10	10		28
Reports	Test hole reports	1				4	2	10	10		5
	Survey Test hole Locations/Elevations	1					2	10	10		23
TOTAL MAN-HOURS		2				4	2	10	10		28

2022139C.02.01 / MD 736 Roundabout  
Mr. Habeeb Mohammed / Brudis & Associates, Inc.  
February 26, 2025 / Page 3 of 4

2022139C.02.01					
BCS 2023-01C					
Task 06	MD 736 Roundabout - Add TH				
	2/25/2025				
AVERAGE HOURLY RATES					
CLASSIFICATION	AVERAGE		MAN-HOURS	EXTENSION	
	HOURLY				
	RATE				
Project Manager	\$ 85.00	X	2 =	\$ 170.00	
CADD Operator/Draftsman	\$ 32.71	X	4 =	\$ 130.84	
Land/Line Surveyor	\$ 67.00	X	2 =	\$ 134.00	
Survey Party Chief	\$ 44.02	X	10 =	\$ 440.20	
Survey Party Instrument Man	\$ 30.75	X	10 =	\$ 307.50	
Survey Party Rodman	\$ 22.81	X	0 =	\$ -	
TOTAL			28	\$ 1,182.54	

Average Rate = \$42.23

2022139C.02.01 / MD 736 Roundabout  
Mr. Habeeb Mohammed / Brudis & Associates, Inc.  
February 26, 2025 / Page 4 of 4

MARYLAND DEPARTMENT OF TRANSPORTATION  
COST AND PRICE SUMMARY - CONSULTANT SERVICES CONTRACT

Administration	City of Frostburg (SHA)	Consultant:	Brudis & Associates		
Project	MD 736 Roundabout - Add TH	Subcontractor:	CV, Inc.		
Contract No.	BCS 2023-01C	CV Project #	20221139C.02.01		
Phase or Task Function or Total Summary (If Applicable)		Task 06			
1 Direct Labor:	28.00 Man Hours	x	\$42.23 * Av.Hourly Rate	\$1,182.54	
2 Escalation:				% Of Item 1	
a. Direct Labor				Subtotal	\$1,182.54
3 Payroll Additives: P.B. and O.H.	154.21%	% of Item 1 & 2		\$1,823.59	
				Append Itemization	
4 Total Of Items 1, 2 and 3 Above					\$3,006.13
5 Fixed Fee:	a. Dollar Amount to Cover Profit and Other Factors				\$248.33
	b. Line 5a. Represents 10% of Line 4 OR				
	b. Line 5a. Represents 21% of Line 2.a				21%
6 Direct Expenses: Append Justification As Necessary					
a. Local Travel	100 miles at	\$ 0.700	Per Mile =	\$70.00	
Total Direct Costs					\$70.00
7 Subcontractor: Separate Cost and Price Summary For Each Firm to be Appended					
	Name				Amount
Total Contractors					
8 Other (Specify)					
c.	Utility Test Holes				\$5,492.88
Total					\$5,492.88
9 Total Proposed Fee for this Task					\$8,817.35
10 Will your firm accept this Portion on a Lump Sum Basis?					Yes No X
If yes, in what amount					

Item	Units	Rate	Cost
Test Pits			
Mobilization	1	\$ 950.00	\$ 950.00
4.01 to 6.0 ft test pits	0	\$ 850.00	\$ -
6.01 to 8.0 ft test pits	2	\$ 1,200.00	\$ 2,400.00
Breaking through Asphalt Patch/Repair	2	\$ 125.00	\$ 250.00
MOT for Test Pits	1	\$ 1,752.88	\$ 1,752.88
Mileage	200	\$ 0.70	\$ 140.00
Total			\$ 5,492.88

**RESOLUTION 2025-41**

**A RESOLUTION OF THE CITY OF FROSTBURG, A MUNICIPAL CORPORATION OF THE STATE OF MARYLAND, APPROVING A CHANGE ORDER TO ADD TWO ADD ALTERNATES TO THE PAVING OF VARIOUS STREETS – SUMMER 2025 PROJECT IN THE AMOUNT OF \$30,000.00.**

**WHEREAS**, the City of Frostburg is responsible for maintaining the city streets including the paving of streets and parking lots; and,

**WHEREAS**, the City of Frostburg has assessed the City’s streets and paving needs and awarded a contract to Liller Bros. Asphalt, Inc. for the “Paving of Certain Streets – Summer 2025” project not to exceed a total cost of \$150,000 for the Base Contract and Add-Alternate Projects; and,

**WHEREAS**, the City of Frostburg has continued to assess the City’s streets and paving needs and identified additional Add-Alternate projects to be addressed this fiscal year.

**NOW, THEREFORE, BE IT RESOLVED**, that the Mayor and City Council of Frostburg do hereby approve a Change Order for the contract with Lillar Bros. redirecting funds from current Add-Alternate Projects in the amount of \$30,000.00 to newly identified Add-Alternate projects at Prichard Farms and First Street.

**ADOPTED**, this 19<sup>th</sup> day of August, 2025.

Frostburg Mayor and Council

BY \_\_\_\_\_  
Todd J. Logsdon, Mayor

Attest:

\_\_\_\_\_  
Patrick O’Brien, City Administrator

Liller Bros. Asphalt, Inc.  
PO Box 109  
Pinto, MD 21556

*Section 10, Item C.*

## Estimate

Date	Estimate #
8/15/2025	905

Name / Address
Frostburg Streets 1

[illegible]

Signature \_\_\_\_\_

Fax #	(301)729-1015
-------	---------------

lillerbrosasphaltinc@verizon.net

Phone #
(301)729-0505

**RESOLUTION 2025-42**

**A RESOLUTION OF THE CITY OF FROSTBURG, A MUNICIPAL CORPORATION OF THE STATE OF MARYLAND, ADOPTING A SECTION 125 PREMIUM ONLY PLAN.**

**WHEREAS**, The City of Frostburg has determined that it would be in the best interests of its employees to adopt a "Section 125 Premium Only Plan" allowing for pre-taxed medical benefit coverage, so-called; be it known that a vote was taken, and all were in favor.

**NOW, THEREFORE, BE IT RESOLVED**, that The City of Frostburg adopt a so-called "Section 125 Premium Only Plan," all in accordance with the specifications annexed hereto; and, be it known that the MoneyWise Solutions “CITY OF FROSTBURG Section 125 Premium Only Plan Document” was executed June 24, 2025.

**BE IT FURTHER RESOLVED**, that The City of Frostburg undertake all actions necessary to implement and administer said plan.

**ADOPTED**, this 19<sup>th</sup> day of August, 2025.

Frostburg Mayor and Council

BY \_\_\_\_\_  
Todd J. Logsdon, Mayor

Attest:

\_\_\_\_\_  
Patrick O’Brien, City Administrator



**MoneyWise Solutions**

## City of Frostburg

City of Frostburg  
37 S Broadway  
Frostburg, MD 21532

### Section 125 Premium Only Plan

#### Plan Document

Effective July 01, 2025



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## Introduction

The company has adopted this Plan effective July 01, 2025. Its purpose is to provide benefits for those Employees who shall qualify hereunder and their Dependents and beneficiaries. The concept of this Plan is to allow Employees to elect between cash compensation or certain nontaxable benefit options as they desire. The Plan shall be known as the City of Frostburg Premium Only Plan (the "Plan").

### I. Article - Definitions

01. **"Administrator"** means the individual(s) or corporation appointed by the Employer to carry out the administration of the Plan. The Employer shall be empowered to appoint and remove the Administrator from time to time as it deems necessary for the proper administration of the plan. In the event an Administrator has not been appointed, or resigns from an appointment, the Employer shall be deemed to be the Administrator.
02. **"Benefit"** means any of the optional benefit choices available to a Participant as outlined in the Section titled: "Benefit Options".
03. **"Code"** means Section 125 of the Internal Revenue Code of 1986, as amended or replaced from time to time, and any governing regulations or applicable guidance thereunder.
04. **"Compensation"** means the total cash remuneration received by the Participant from the Employer during a Plan Year, prior to any reductions pursuant to an Election to Participate form authorized hereunder.
05. **"Dependent"** means any individual who is so defined under an Insurance Contract or who is (i) a Qualifying Child (within the meaning of Code Section 152(c), subject to the exceptions of Code Section 152(b)) or Participant's child (within the meaning of Code Section 152(f)(1)) who has not attained age 27 as of the end of the taxable year, or (ii) a Qualifying Relative who qualifies as a dependent under an Insurance Contract or under (within the meaning of Code Section 152(d), subject to the exceptions of Code Section 152(b)) (as modified by Code Section 105(b)), as applicable. Certain provisions of "Michelle's Law," in which the requirement that a Dependent child have a full-time status in order to extend coverage past a stated age, will generally not apply if the child's failure to maintain full-time status is due to a medically necessary leave of absence or other change in enrollment (such as a reduction of hours). Notwithstanding anything in the Plan to the contrary, the Plan will comply with Michelle's Law.
06. **"Effective Date"** means the effective date of the Plan which is July 01, 2025.
07. **"Election Period"** means the period immediately preceding the beginning of each Plan Year established by the Administrator for the election of Benefits and Salary Redirections, such period to be applied on a uniform and nondiscriminatory basis for all Employees and Participants. However, an Employee's initial Election Period shall be determined pursuant to the Section titled: "Initial Elections".
08. **"Eligible Employee"** means any Employee who has satisfied the provisions of the Section titled: "Eligibility". However, 2% shareholders as defined under Code Section 1372(b) and self-employed individuals as defined under Code Section 401(c) shall not be eligible to participate in this Plan. An individual shall not be an "Eligible Employee" if such individual is not reported on the payroll records of the Employer as a common law employee. In particular, it is expressly intended that individuals not treated as common law employees by the Employer on its payroll records are not "Eligible Employees" and are excluded from Plan participation even if a court or administrative agency determines that such individuals are common law employees and not independent contractors.
09. **"Employee"** means any person who is employed by the Employer, but generally excludes any person who is employed as an independent contractor and any person who is considered self-employed under Code Section 401(c), as well as any person who is a greater than two percent (2%) shareholder in a Subchapter S corporation, a partner in a partnership or an owner or member of a limited liability company that elects partnership status on its tax return. The term Employee shall include leased employees within the meaning of Code Section 414(n)(2), unless excluded by the terms of an Insurance Contract.
10. **"Employer"** means the C Corporation or any such entity specified in Item 1 of the Adoption Agreement, and any Affiliated Employer (as defined in the Article titled: "Definitions"), that adopts this Plan; and any successor, that maintains this Plan; and any predecessor that has maintained this Plan.
11. **"Health Savings Account"** means an account established in accordance with Code Section 223(d) to which part of any Eligible Employee's Salary Redirection amounts may be allocated.

12. **"Highly Compensated Employee"** means, for the purposes of determining discrimination, an Employee so described in Code Section 125 and the Treasury Regulations thereunder.
13. **"HSA Trustee"** means the designated Trustee (as defined under Code Section 223(d)(1)(B)) of any Trust established for qualifying account beneficiaries who elect to establish a Health Savings Account.
14. **"Insurance Contract"** means any contract issued by an Insurer underwriting a Benefit, or any self-funded arrangement providing any Benefit offered for health and welfare coverage to Eligible Employees of the Employer.
15. **"Insurance Premium Payment Plan"** means the plan of benefits contained in the Section titled: "Benefit Options" of this Plan, that provides for the payment of Premium Expenses.
16. **"Insurer"** means any insurance company that underwrites a Benefit or any self-funded arrangement under this Plan.
17. **"Key Employee"** means an employee defined in Code Section 416(i)(1) and the Treasury regulations there under.
18. **"Participant"** means any Eligible Employee who elects to become a Participant pursuant to the Section titled: "Application to Participate" and has not for any reason become ineligible to participate further in the Plan.
19. **"Plan"** means the Section 125 Premium Only Plan described in this instrument, including all amendments thereto.
20. **"Plan Year"** means the 12-month period beginning and ending on the dates specified in the Adoption Agreement. The Plan Year shall be the coverage period for the Benefits provided for under this Plan. In the event a Participant commences participation during a Plan Year, then the initial coverage period shall be that portion of the Plan Year commencing on such Participant's date of entry and ending on the last day of such Plan Year.
21. **"Premium Expenses"** or **"Premiums"** mean the Participant's cost for the insured Benefits described in the Section titled: "Benefit Options".
22. **"Regulations"** means either temporary, proposed or final regulations, as applicable, issued from the Department of Treasury, as well as any guidance or interpretations issued in connection therewith.
23. **"Salary Redirection"** means the contributions made by the Employer on behalf of Participants in accordance with the Section titled: "Salary Redirection". These contributions shall be allocated to the funds or accounts established for cost of applicable Benefits provided under the Plan pursuant to the Participants' elections made under the Article titled: "Participant Elections".
24. **"Spouse"** means "spouse" as defined in an Insurance Contract, then, for purposes of coverage under that Insurance Contract only, "spouse" shall have the meaning stated in the Insurance Contract. In all other cases, "spouse" shall have the meaning stated under applicable federal or state law.
25. **"Uniformed Services"** means the Armed Forces, the Army National Guard, and the Air National Guard when engaged in active duty for training, inactive duty training, or full-time National Guard duty, the commissioned corps of the Public Health Service, and any other category of persons designated by the President of the United States in time of war or emergency.

All other defined terms in this Plan shall have the meanings specified in the various Articles of the Plan in which they appear.

## **II. Article - Participation**

### **01. Eligibility**

As to each Benefit provided hereunder, any Eligible Employee shall be eligible to participate as of the date he or she satisfies the eligibility conditions set forth in the policy or plan providing such Benefit (the "Eligibility Requirements"), the provisions of which are specifically incorporated herein by reference.

### **02. Effective Date of Participation**

(a) An Eligible Employee shall become a Participant effective as of the later of the date on which he or she satisfies the Eligibility Requirements of the Plan or the Effective Date of this Plan.

(b) If an Eligible Employee terminates employment after commencing participation in the Plan, except as otherwise provided in the applicable policy or plan providing a Benefit, and such terminated Eligible Employee is rehired within 30 days or less of the date of termination of employment, such rehired Eligible Employee shall not be considered a newly eligible employee and will be reinstated with the same election(s) such individual had before termination. If a terminated Eligible Employee is rehired more than 30 days following termination of employment and is otherwise eligible to participate in the Plan, the individual shall be treated as a newly Eligible Employee and may make a new election under procedures otherwise set forth within this section or the Section titled: "Initial Elections" below as applicable.

### **03. Application to Participate**

An Employee who is eligible to participate in this Plan may, during the applicable Election Period, complete an Election to Participate form that the Administrator shall furnish to the Employee. The Election to Participate form is an irrevocable election made by the Employee to redirect and reduce taxable compensation to cover the Employee's applicable cost of Benefits elected, which shall be applicable until the end of the current Plan Year, unless the Participant is entitled to change his or her Benefit elections pursuant to the Section titled: "Change of Elections".

Such election shall be effective for the first pay period beginning on or after the Employee's effective date of participation pursuant to the Section titled: "Effective Date of Participation".

### **04. Termination of Participation**

A Participant shall no longer participate in this Plan upon the occurrence of any of the following events: (a) His or her termination of employment, subject to the provisions of the Section titled: "Termination of Employment"; (b) His or her death; or (c) The termination of this Plan, subject to the provisions of the Section titled: "Termination".

### **05. Termination of Employment**

If a Participant terminates employment with the Employer for any reason other than death, his or her participation in the Plan shall cease, subject to the Participant's right to continue coverage under any Insurance Contract for which premiums have already been paid or any other ability to continue participation in a Health Savings Account pursuant to Code Section 223.

When an Employee ceases to be a Participant, the cafeteria plan must pay the Employee any amount the Employee previously paid for coverage or Benefits to the extent the previously paid amount relates to the period from the date the Employee ceases to be a Participant through the end of that Plan Year.

III. Article - Contributions to the Plan

01. **Salary Redirection**

Benefits under the Plan shall be financed by Salary Redirections sufficient to support Benefits that a Participant has elected hereunder and to pay the Participant's Premium Expenses. The salary administration program of the Employer shall allow each Participant to agree to reduce his or her pay during a Plan Year by an amount determined necessary to purchase the elected Benefit and to pay the Participant's Premium Expenses. The amount of such Salary Redirection shall be specified by the Plan Sponsor and shall be applicable for a Plan Year. Notwithstanding the above, for new Participants, the Salary Redirections shall only be applicable from the first day of the pay period following the Employee's entry date up to and including the last day of the Plan Year. These contributions shall be allocated to the funds or accounts established under the Plan pursuant to the Participants' elections made in accordance with the Article titled: "Participant Elections".

Any Salary Redirection shall be determined prior to the beginning of a Plan Year (subject to initial elections pursuant to the Section titled: "Initial Elections") and prior to the end of the Election Period and shall be irrevocable for such Plan Year. However, a Participant may revoke a Benefit election after the Plan Year has commenced and make a new Election to Participate (or decline participation on the Election to Not Participate form) with respect to the remainder of the Plan Year, if both the revocation and the new election are on account of and consistent with a change in status and such other permitted events as determined under the Article titled: "Participant Elections" of the Plan and consistent with the rules and regulations of the Department of the Treasury. Salary Redirection amounts shall be contributed on a pro rata basis for each pay period during the Plan Year. All individual Election forms are deemed to be part of this Plan and incorporated herein by reference.

02. **Application of Contributions**

As soon as reasonably practical after each payroll period, the Employer shall apply the Salary Redirections to provide the Benefits elected by the affected Participants. Any contributions made or withheld from an Employee's compensation, pursuant to the Employee's signed Election to Participate for the Health Savings Account shall be credited to such account. Amounts designated for the Participant's Premium Expense Reimbursement Account shall likewise be credited to such account for the purpose of paying Premium Expenses.

03. **Periodic Contributions**

Notwithstanding the requirement provided above and in other Articles of this Plan that Salary Redirections be contributed to the Plan by the Employer on behalf of an Employee on a level and pro rata basis for each payroll period, the Employer and Administrator may implement a procedure in which Salary Redirections are contributed throughout the Plan Year on a periodic basis that is not pro rata for each payroll period. In the event Salary Redirections are not made on a pro rata basis, upon termination of participation, a Participant may be entitled to a refund of such Salary Redirections pursuant to the Section titled: "Termination of Employment".

## IV. Article - Benefits

### 01. Benefit Options

Each Participant may elect to have his or her full compensation paid to him in taxable compensation or elect to have the amount of his or her Salary Redirection amounts applied to any one or more of the optional Benefits or any other group-insured or self-funded Benefit permitted under Code Section 125, that is offered by the Employer as set forth in the Adoption Agreement. If selected as an available Benefit Option under the Employer's Adoption Agreement, each Eligible Individual may elect coverage under the Health Savings Account Program option, in which case the Article titled: "Health Savings Account Program" shall apply.

The Employer may select suitable health and hospitalization Insurance Contracts for use in providing health Benefits, which policies will provide uniform benefits for all Participants electing this Benefit.

### 02. Description of Benefits

Each Eligible Employee may elect to have the Administrator pay those contributions that the Employee is required to make to the Benefit options described under the Section titled: "Benefit Options", as a condition for the Employee and his or her Dependents to participate in those Benefit options.

### 03. Nondiscrimination Requirements

(a) It is the intent of this Plan to provide benefits to a classification of Employees that the Secretary of the Treasury finds not to be discriminatory in favor of the group in whose favor discrimination is prohibited under Code Section 125 or applicable Regulations thereunder.

(b) If the Administrator deems it necessary, in order, to avoid discrimination or possible taxation to Highly Compensated Employees, Key Employees or a group of employees in whose favor discrimination is prohibited by Code Section 125, it may, but shall not be required to, reduce contributions or non-taxable Benefits in order to assure compliance with this section. Any act taken by the Administrator under this section shall be carried out in a uniform and nondiscriminatory manner. If the Administrator decides to reduce contributions or non-taxable Benefits, it shall be done in the following manner. First, the non-taxable Benefits of the affected Participant (either an employee who is highly compensated or a Key Employee, whichever is applicable) who has the highest amount of non-taxable Benefits for the Plan Year shall have his or her non-taxable benefits reduced until the discrimination tests set forth in this Section are satisfied or until the amount of his or her non-taxable Benefits equals the non-taxable Benefits of the affected Participant who has the second highest amount of non-taxable Benefits. This process shall continue until the nondiscrimination tests set forth in this Section are satisfied. With respect to any affected Participant who has had Benefits reduced pursuant to this Section, the reduction shall be made proportionately among all insured Benefits. Contributions which are not utilized to provide Benefits to any Participant by virtue of any administrative act under this paragraph shall be forfeited and deposited into the Plan surplus.

### 04. Non-Tax Dependent Coverage

- a. If (i) Employee Salary Redirections are made to fund Benefits under the Plan, and (ii) the Employer allows a Participant to elect to cover a Non-Tax Dependent through the Participant's coverage under group Medical, Dental or Vision benefit(s), a Participant who elects to participate in the Salary Redirection program may pay on a pre-tax basis through salary reduction contributions the Participant's portion of the premium cost of coverage under the Employer's Medical, Dental or Vision Benefits, provided that the full fair market value of such Medical, Dental or Vision coverage for any such Non-Tax Dependent shall be includible in the Participant's gross income as a taxable benefit in accordance with applicable federal income tax rules. For purposes of this Plan, the Participant electing coverage for Non-Tax Dependent(s) shall be treated as receiving, at the time that coverage is received, cash compensation equal to the full fair market value of such coverage and then as having purchased the coverage with after-tax employee contributions.

## V. Article - Participant Elections

### 01. Initial Elections

An Employee who meets the Eligibility Requirements of the Plan on the first day of, or during, a Plan Year may elect to participate in this Plan for all or the remainder of such Plan Year, provided he or she elects to do so before his or her effective date of participation pursuant to the Section titled: "Effective Date of Participation". or for a newly eligible Employee, no more than 30 days after their date of hire. For any such newly Eligible Employee, if coverage is effective as of the date of hire, such Employee shall be eligible to participate retroactively as of their date of hire. Newly Eligible Employee Election amounts will be collected the first pay period on or after his or her election was received. However, if such Employee does not complete an application to participate and a benefit election form and deliver them to the Administrator before such date, his or her Election Period shall extend 30 calendar days after such date, or for such further period as the Administrator shall determine and apply on a uniform and nondiscriminatory basis. However, any election during the extended 30-day election period pursuant to this Section shall not be effective until the first pay period following the later of such Participant's effective date of participation pursuant to the Section titled: "Effective Date of Participation" or the date of the receipt of the election form by the Administrator, and shall be limited to the Benefit expenses incurred for the balance of the Plan Year for which the election is made. Any failure to elect the Benefits set forth herein shall constitute an Employee's election to not participate in the Plan during that Plan Year until a valid election is otherwise made in the manner set forth herein.

### 02. Subsequent Annual Elections

- a. A Participant will automatically be enrolled in subsequent plan years unless the Participant terminates his or her participation in the Plan by notifying the Administrator in writing during the Election Period that he or she does not want to participate in the Plan for the next Plan Year;
- b. A Participant may terminate his or her participation in the Plan by notifying the Administrator in writing during the Election Period that he or she does not want to participate in the Plan for the next Plan Year;
- c. An Employee who elects to not participate for the Plan Year following the Election Period will have to wait until the next Election Period before again electing to participate in the Plan, except as provided for in the Section titled: "Change of Elections".

### 03. Change of Elections

- a. Any Participant may change a Benefit election after the Plan Year has commenced and make new elections with respect to the remainder of such Plan Year if, under the facts and circumstances, the changes are necessitated by and are consistent with a change in status that is recognized under rules and regulations adopted by the Department of the Treasury. Notwithstanding anything herein to the contrary, if the rules and regulations conflict with provisions of this Plan, then such rules and regulations shall control.

In general, a change in election is not consistent if the change in status is the Participant's divorce, annulment or legal separation from a spouse, the death of a spouse or dependent, or a dependent ceasing to satisfy the Eligibility Requirements for coverage, and the Participant's election under the Plan is to cancel accident or health insurance coverage for any individual other than the one involved in such an event. In addition, if the Participant, spouse or dependent gains or loses eligibility for coverage under a family member's plan as a result of a change in marital status or a change in employment status, then a Participant's election under the Plan to cease or decrease coverage for that individual under the Plan is consistent with that change in status only if coverage for that individual becomes applicable or is increased under the family member's plan.

Regardless of the consistency requirement, if the individual, the individual's spouse, or dependent, becomes eligible for continuation coverage under the Employer's group health plan as provided in Code Section 4980B or any similar state law, then the individual may elect to increase payments under this Plan in order to pay for the continuation coverage. However, this does not apply for COBRA eligibility due to divorce, annulment or legal separation.

Any new election shall be effective at such time as the Administrator shall prescribe, but not earlier than the first pay period beginning after the election form is completed and returned to the Administrator. For the purposes of this subsection, a change in status shall only include the following events or other events permitted by Treasury regulations:

1. Legal Marital Status: events that change a Participant's legal marital status, including marriage, divorce, death of a spouse, legal separation or annulment;
2. Number of Dependents: Events that change a Participant's number of dependents,



including birth, adoption, placement for adoption, or death of a dependent;

3. **Employment Status:** Any of the following events that change the employment status of the Participant, spouse, or dependent: termination or commencement of employment, a strike or lockout, commencement of return from an unpaid leave of absence, or a change in worksite. In addition, if the eligibility conditions of this Plan or another employee benefit plan of the employer of the spouse, or dependent, depend on the employment status of that individual and there is a change in that individual's employment status with the consequence that the individual becomes (or ceases to be) eligible under the applicable plan, then that change constitutes a change in employment under this subsection;
  4. **Dependent satisfies or ceases to satisfy the Eligibility Requirements:** an event that causes the Participant's dependent to satisfy or cease to satisfy the requirements for coverage due to attainment of age, student status, or any similar circumstance; and
  5. **Residency:** A change in the place of residence of the Participant, spouse or dependent.
- b. Notwithstanding subsection (a), affected Participants may change an election for accident or health coverage during a Plan Year and make a new election in accordance with the special enrollment rights provided in Code Section 9801(f) pertaining to HIPAA special enrollment rights or the Family and Medical Leave Act.

An affected Participant may change an election for accident or health coverage during a Plan Year and make a new election in accordance with the special enrollment rights provided in Code Section 9801(f), including those authorized under the provisions of the Children's Health Insurance Program Reauthorization Act of 2009 (CHIP); provided that such Participant meets the sixty (60) day notice requirement imposed by Code Section 9801(f) (or such longer period as may be permitted by the Plan and communicated to Participants).

Such change shall take place on a prospective basis, unless required by Code Section 9801(f) to be retroactive.

- c. Notwithstanding subsection (a), in the event of a judgment, decree, or order ("order") resulting from a divorce, legal separation, annulment, or change in legal custody (including a qualified medical child support order defined in ERISA Section 609) that requires accident or health coverage for a Participant's child (including a foster child who is a dependent of the Participant):
1. The Plan may change an election in order to provide coverage for the child if the order requires coverage under the Participant's plan; or
  2. The Participant shall be permitted to change an election in order to cancel coverage for the child if the order requires the former spouse to provide coverage for such child, under that individual's plan, and such coverage is actually provided.
- d. Notwithstanding subsection (a), Participants may change elections in order to cancel accident or health coverage for the Participant or the Participant's spouse or dependent if the Participant or the Participant's spouse or dependent is enrolled in the accident or health coverage of the Employer and becomes entitled to coverage (i.e., enrolled) under Part A or Part B of the Title XVIII of the Social Security Act (Medicare) or Title XIX of the Social Security Act (Medicaid), other than coverage consisting solely of benefits under section 1928 of the Social Security Act (the program for distribution of pediatric vaccines). If the Participant or the Participant's spouse or dependent who has been entitled to Medicaid or Medicare coverage loses such eligibility, that individual may prospectively elect coverage under the Plan if a benefit package option under the Plan provides similar coverage.
- e. Notwithstanding subsection (a), Participants may make a prospective election change to add group health coverage for the Participant or the Participant's spouse or dependent if the Participant or the Participant's spouse or dependent loses coverage under any group health coverage sponsored by a governmental or educational institution, including (but not limited to) the following: a state children's health insurance program (CHIP) under Title XXI of the Social Security Act; a medical care program of an Indian Tribal government (as defined in Code Section 7701 (a) (40)), the Indian Health Service, or a tribal organization; a state health benefits risk pool; or a foreign government group health plan, subject to the terms and limitations of the applicable benefit package option(s).
- Further, if the Participant or the Participant's spouse or dependent who has been entitled to Medicare or Medicaid loses eligibility for such coverage, the Participant may elect to prospectively commence or increase the accident or health coverage of the individual who loses Medicare or Medicaid eligibility.
- f. Notwithstanding subsection (a), a Participant may prospectively revoke his or her election of group health plan coverage if (i) the Participant changes from full-time employment (i.e., at

least 30 hours of service per week) to part-time employment (i.e., less than 30 hours of service per week), even if the Participant continues to be eligible for coverage under the group health plan, and (ii) the Participant, and any related individuals whose coverage is also to be revoked, intend to enroll in another plan that provides minimum essential coverage and is effective no later than the first day of the second month after the month during which the revocation is effective.

- g. Notwithstanding subsection (a), a Participant may prospectively revoke his or her election of group health plan coverage if (i) the Participant is eligible for a Special Enrollment Period to enroll in a Qualified Health Plan through a Marketplace, or seeks to enroll in a Qualified Health Plan through a Marketplace during the Marketplace's annual open enrollment period, and (ii) the Participant, or any covered dependents intend to enroll in a Qualified Health Plan through a Marketplace that is effective no later than the day immediately following the effective date of the revocation.
- h. Notwithstanding subsection (a), if the cost of a Benefit provided under the Plan increases or decreases during a Plan Year, then the Plan shall automatically increase or decrease, as the case may be, the Salary Redirections of all affected Participants for such Benefit. Alternatively, if the cost of a benefit package option increases significantly, the Administrator shall permit the affected Participants to either make corresponding changes in their payments or revoke their elections and, in lieu thereof, receive on a prospective basis coverage under another benefit package option with similar coverage; or drop coverage prospectively if there is no other benefit package option available that provides similar coverage. This Plan treats coverage by another employer, such as a spouse's or dependent's employer, as similar coverage.

A cost increase or decrease refers to an increase or decrease in the amount of elective contributions under the Plan, whether resulting from an action taken by the Participants, an action taken by the Employer, or an action taken by an Insurer.

- i. Notwithstanding subsection (a), if the cost of a Benefit package option provided under the plan decreases significantly during a Plan Year, the Administrator shall permit the affected Participants to make corresponding changes in their payments; and employees who are otherwise eligible under the Plan may elect the Benefit package option, subject to the terms and limitations of the Benefit package option.

If the coverage under a Benefit is significantly curtailed, and such curtailment results in a complete loss of coverage, affected Participants may revoke their elections of such Benefit and, in lieu thereof, elect to receive on a prospective basis coverage under another plan with similar coverage, or drop coverage prospectively if there is no other Benefit package option available that provides similar coverage.

If the coverage under a Benefit is significantly curtailed, and such curtailment does not result in a loss of coverage, affected Participants may revoke their elections of such Benefit and, in lieu thereof, elect to receive on a prospective basis coverage under another plan with similar coverage.

If, during the period of coverage, a new Benefit package option or other coverage option is added (or an existing Benefit package option or other coverage option is eliminated) or a significantly improved existing Benefit package option is added, then the affected Participants and employees who are otherwise eligible under the Plan may elect the newly-added or significantly improved option (or elect another option if an option has been eliminated) prospectively and make corresponding election changes with respect to other Benefit package options providing similar coverage.

- j. Notwithstanding subsection (a), a Participant may make a prospective election change to add group health coverage for the Participant, or the Participant's Spouse or Dependent, if such individual loses group health coverage under a governmental or educational institution, including a state children's health insurance program under the Social Security Act, the Indian Health Service or a health program offered by an Indian tribal government, a state health benefits risk pool, or a foreign government group health plan.
- k. Health Savings Account changes. Notwithstanding subsection (a), with regard to the Health Savings Account Benefit specified in the Article titled: "Benefits", a Participant who has elected to make elective contributions under such arrangement may modify or revoke the election prospectively, provided such change is consistent with Code Section 223 and the Treasury regulations thereunder.

**VI. Article - Health Savings Account Program**

**01. Establishment of Program**

This Health Savings Account Program (hereinafter the "HSA") is intended to qualify as a program under Code Section 223 and shall be interpreted in a manner consistent with such Code Section. The Health Savings Account Program is provided and administered by the HSA Trustee.

**02. Coordination with Premium Only Plan Benefits**

All Participants in the Premium Only Plan are eligible to receive Benefits under this HSA, as long as they otherwise meet the definition of an Eligible Individual set forth in Code Section 223. The Employer may allow Employees to make contributions to the HSA with pre-tax dollars, as governed and elected under the Adoption Agreement. In circumstances in which Employees are allowed to make pre-tax contributions to the HSA, the Employer shall also have the option of making contributions to the Employee's HSA as well, through usage of this Plan and as otherwise set forth herein after consideration of, among other provisions. The Articles titled: "Contributions to the Plan", and "Benefits" as they relate to applicability of Employer contributions and applicable nondiscrimination standards. The enrollment and termination of participation under the Premium Only Plan shall constitute enrollment and termination of participation under this HSA. In addition, other matters concerning contributions, elections and the like shall be governed by the general provisions of this Premium Only Plan.

## **VII. Article - Administration**

### **01. Plan Administration**

The Employer shall be the Administrator, unless the Employer elects otherwise. The Employer may appoint any person or persons, including, but not limited to, one or more Employees of the Employer, to perform the duties of the Administrator. Any person so appointed shall signify acceptance by filing written acceptance with the Employer. An Administrator may resign by delivering a written resignation to the Employer, to take effect at a date specified therein, or upon delivery to the Employer if no date is specified. The Administrator may be removed by the Employer by delivering a written notice of removal to the Administrator, to take effect at a date specified therein, or upon delivery to the Administrator if no date is specified. Upon the resignation or removal of any individual performing the duties of the Administrator, the Employer may designate a successor.

The operation of the Plan shall be under the supervision of the Administrator. It shall be a principal duty of the Administrator to see that the Plan is carried out in accordance with its terms, and for the exclusive benefit of Employees entitled to participate in the Plan. The Administrator shall have full power to administer the Plan in all of its details, subject, however, to the pertinent provisions of the Code. The Administrator's powers shall include, but shall not be limited to the following authority, in addition to all other powers provided by this Plan:

- a. To make and enforce such rules and regulations as the Administrator deems necessary or proper for the efficient administration of the Plan;
- b. To interpret the Plan, the Administrator's interpretations thereof in good faith to be final and conclusive on all persons claiming benefits by operation of the Plan;
- c. To decide all questions concerning the Plan and the eligibility of any person to participate in the Plan and to receive benefits provided under the Plan;
- d. To reject elections or to limit contributions or Benefits for certain Highly Compensated Participants if it deems such to be desirable in order to avoid discrimination under the Plan in violation of applicable provisions of the Code;
- e. To provide Employees with a reasonable notification of their benefits available under the Plan;
- f. To keep and maintain the Plan documents and all other records pertaining to and necessary for the administration of the Plan;
- g. To keep and communicate procedures to determine whether a medical child support order is qualified under ERISA Section 609; and
- h. To appoint such agents, counsel, accountants, consultants, and actuaries as may be required to assist in administering the Plan.

Any procedure, discretionary act, interpretation or construction taken by the Administrator shall be done in a nondiscriminatory manner based upon uniform principles consistently applied and shall be consistent with the intent that the Plan shall continue to comply with the terms of Code Section 125 and the Treasury regulations thereunder.

### **02. Examination of Records**

The Administrator shall make available to each Participant, Eligible Employee and any other Employee of the Employer such records as pertain to their respective interests under the Plan for examination at reasonable times during normal business hours.

### **03. Payment of Expenses**

Any reasonable administrative expenses shall be paid by the Employer unless the Employer determines that administrative costs shall be borne by the Participants under the Plan or by any Trust Fund which may be established hereunder. The Administrator may impose reasonable conditions for payments, provided that such conditions shall not discriminate in favor of Highly Compensated Employees.

### **04. Application of Benefit Plan Surplus**

Any forfeited amounts credited to the Benefit Plan surplus by virtue of the failure of a Participant to incur a qualified expense may, but need not be, separately accounted for after the close of the Plan Year in which such forfeitures arose. In no event shall such amounts be carried over to reimburse a Participant for expenses incurred during a subsequent Plan Year for the same or any other Benefit available under the Plan; nor shall amounts forfeited by a particular Participant be

made available to such Participant in any other form or manner, except as permitted by Treasury regulations. Amounts in the Benefit Plan surplus shall first be used to defray any administrative costs and experience losses and thereafter be retained by the Employer.

**05. Insurance Control Clause**

In the event of a conflict between the terms of this Plan and the terms of an Insurance Contract of a particular Insurer or other benefit program that is self-insured whose product is then being used in conjunction with this Plan, the terms of the Insurance Contract shall control as to those Participants receiving coverage under such Insurance Contract. For this purpose, the Insurance Contract shall control in defining the persons eligible for insurance, the dates of their eligibility, the conditions which must be satisfied to become insured, if any, the Benefits Participants are entitled to and the circumstances under which insurance terminates.

**06. Indemnification of Administrator**

The Employer agrees to indemnify and to defend to the fullest extent permitted by law any Employee serving as the Administrator or as a member of a committee designated as Administrator (including any Employee or former Employee who previously served as Administrator or as a member of such committee) against all liabilities, damages, costs and expenses (including attorney's fees and amounts paid in settlement of any claims approved by the Employer) occasioned by any act or omission to act in connection with the Plan, if such act or omission is in good faith.

VIII. Article - Amendment or Termination of Plan

01. **Amendment**

The Employer, at any time or from time to time, may amend any or all of the provisions of the Plan without the consent of any Employee or Participant. No amendment shall have the effect of modifying any benefit election of any Participant in effect at the time of such amendment, unless such amendment is made to comply with federal, state or local laws, statutes or regulations.

02. **Termination**

The Employer is establishing this Plan with the intent that it will be maintained for an indefinite period of time. Notwithstanding the foregoing, the Employer reserves the right to terminate the Plan, in whole or in part, at any time. In the event the Plan is terminated, no further contributions shall be made. Benefits under any Insurance Contract shall be paid in accordance with the terms of the Contract.

Any amounts remaining in any such fund or account as of the end of the Plan Year in which Plan termination occurs shall be forfeited and deposited in the Benefit Plan surplus.

## IX. Article - Miscellaneous

### 01. Plan Interpretation

All provisions of this Plan shall be governed and interpreted by the Employer, or its delegated Administrator, as applicable, in its full and complete discretion and shall be otherwise applied in a uniform, nondiscriminatory manner. This Plan shall be read in its entirety and not severed except as provided in the Section titled: "Severability".

### 02. Gender and Number

Wherever any words are used herein in the masculine, or feminine, or are gender neutral, they shall be construed as though they were also used in another gender in all cases where they would so apply, and whenever any words are used herein in the singular or plural form, they shall be construed as though they were also used in the other form in all cases where they would so apply.

### 03. Written Document

This Plan document, in conjunction with any separate written document which may be required by law, is intended to satisfy the written Plan requirement of Code Section 125 and any Regulations thereunder relating to Cafeteria Plans.

### 04. Exclusive Benefit

This Plan shall be maintained for the exclusive benefit of the Employees who participate in the Plan.

### 05. Participant's Rights

This Plan shall not be deemed to constitute an employment contract between the Employer and any Participant or to be a consideration or an inducement for the employment of any Participant or Employee. Nothing contained in this Plan shall be deemed (i) to give any Participant, or (ii) Employee the right to be retained in the service of the Employer or to interfere with the right of the Employer to discharge any Participant or Employee at any time regardless of the effect which such discharge shall have upon him as a Participant of this Plan.

### 06. Action by the Employer

Whenever under the terms of the Plan the Employer is permitted or required to do or perform any act or matter or thing, it shall be done and performed by a person duly authorized by the Employer to do so.

### 07. Employer's Protective Clauses

- a. Upon the failure of the Employer to obtain the insurance contemplated by this Plan (whether as a result of negligence, gross neglect or otherwise), a Participant's Benefits shall be limited to the insurance premium(s), if any, that remained unpaid for the period in question and the actual insurance proceeds, if any, received by the Employer or the Participant as a result of the Participant's claim.
- b. The Employer's liability to a Participant shall only extend to and shall be limited to any payment actually received by the Employer from the Insurer. In the event that the full insurance Benefit contemplated is not promptly received by the Employer within a reasonable time after submission of a claim, then the Employer shall notify the Participant of such facts and the Employer shall no longer have any legal obligation whatsoever (except to execute any document called for by a settlement reached by the Participant). The Participant shall be free to settle, compromise or refuse the claim as the Participant, in his or her sole discretion, shall see fit.
- c. The Employer shall not be responsible for the validity of any Insurance Contract issued hereunder or for the failure on the part of the Insurer to make payments provided for under any Insurance Contract. Once insurance is applied for or obtained, the Employer shall not be liable for any loss which may result from the failure to pay Premiums to the extent Premium notices are not received by the Employer.

### 08. No Guarantee of Tax Consequences

Neither the Administrator nor the Employer makes any commitment or guarantee that any amounts paid to or for the benefit of a Participant under the Plan will be excludable from the Participant's gross income for federal or state income tax purposes, or that any other federal or state tax treatment will apply to or be available to any Participant. Notwithstanding the foregoing, the rights of Participants under this Plan shall be legally enforceable.

### 09. Indemnification of Employer by Participants

If any Participant receives one or more payments or reimbursements under the Plan that are not for a permitted Benefit, such Participant shall indemnify and reimburse the Employer for any liability it may incur for failure to withhold federal or state income tax or Social Security tax from such payments or reimbursements. However, such indemnification and reimbursement shall not exceed the amount of additional federal and state income tax that the Participant would have owed if the payments or reimbursements had been made to the Participant as regular cash compensation, plus the Participant's share of any Social Security tax that would have been paid on such compensation, less any such additional income and Social Security tax actually paid by the Participant.

**10. Funding**

Unless otherwise required by law, contributions to the Plan need not be placed in trust or dedicated to a specific Benefit, but shall instead be considered general assets of the Employer until the Premium Expense required under the Plan has been paid. Furthermore, and unless otherwise required by law, nothing herein shall be construed to require the Employer or the Administrator to maintain any fund or segregate any amount for the benefit of any Participant, and no Participant or other person shall have any claim against, right to, or security or other interest in, any fund, account or asset of the Employer from which any payment under the Plan may be made.

**11. Governing Law**

This Plan is governed by the Code and the Treasury regulations issued thereunder (as they might be amended from time to time). In no event does the Employer guarantee the favorable tax treatment sought by this Plan. To the extent not preempted by federal law, the provisions of this Plan shall be construed, enforced and administered according to the laws of the state of Maryland.

**12. Severability**

If any provision of the Plan is held invalid or unenforceable, its invalidity or unenforceability shall not affect any other provisions of the Plan, and the Plan shall be construed and enforced as if such provision had not been included herein.

**13. Captions**

The captions contained herein are inserted only as a matter of convenience and for reference, and in no way define, limit, enlarge, or describe the scope or intent of the Plan, nor in any way shall they affect the Plan or the construction of any provision thereof.

**14. Continuation of Coverage**

Notwithstanding anything in the Plan to the contrary, in the event any benefit under this Plan subject to the continuation coverage requirement of Code Section 4980B becomes unavailable, each Participant will be entitled to continuation coverage as prescribed in Code Section 4980B.

**15. Family and Medical Leave Act**

Notwithstanding any provision in this Plan to the contrary, if a Participant goes on a qualifying unpaid leave under the Family and Medical Leave Act of 1993 (FMLA), to the extent required by the FMLA and, after consideration of Treasury Regulation Section 1.125-3 as applicable, the Employer will continue to maintain the Participant's benefits under this Plan on the same terms and conditions as though he/she were still an active Employee (i.e., the Employer will continue to pay its share of the premium to the extent the Employee opts to continue his or her coverage). If the Employee opts to continue his or her coverage, the Employee may pay his or her share of the premium with after-tax dollars while on leave (or pre-tax dollars to the extent he/she receives compensation during the leave), or the Employee may be given the option to pre-pay all or a portion of his or her share of the premium for the expected duration of the leave on a pre-tax salary reduction basis out of his or her pre-leave Compensation by making a special election to that effect prior to the date such Compensation would normally be made available to him or her (provided, however, that pre-tax dollars may not be utilized to fund coverage during the next plan year), or via other arrangements agreed upon between the Employee and the Administrator (e.g., the Administrator may fund coverage during the leave and withhold "catch-up" amounts upon the Employee's return). Upon return from such leave, the Employee will be permitted to reenter the Plan on the same basis the Employee was participating in the Plan prior to his or her leave, or as otherwise required by the FMLA.

Furthermore, if a Participant goes on a qualifying paid leave under the FMLA, to the extent required by the FMLA, the Employee will continue coverage while on FMLA by the method normally used during any paid leave.

In all instances, a paid or unpaid leave under FMLA will be treated in the same manner and consistent with a non-FMLA paid or unpaid leave.

**16. Health Insurance Portability and Accountability Act**



Notwithstanding anything in this Plan to the contrary, this Plan shall be operated in accordance with HIPAA and regulations thereunder.

17. **Uniformed Services Employment and Reemployment Rights Act**

Notwithstanding any provision of this Plan to the contrary, contributions, benefits and service credit with respect to qualified military service shall be provided in accordance with USERRA and the regulations thereunder, as well as any other applicable Regulations specific to the rights and obligations of Employers with Employees on active military leave.

18. **Genetic Information Nondiscrimination Act**

Notwithstanding any provision of this Plan to the contrary, this Plan shall be operated in accordance with GINA and regulations thereunder.

Adoption Agreement

For City of Frostburg  
Section 125 Premium Only Plan

The undersigned Employer adopted the Premium Only Plan for those Employees who shall qualify as Participants thereunder. It shall be effective as of the date specified below. The Employer hereby selects the following Plan specifications:

- 1. **Name of Employer:** City of Frostburg
- 2. **Effective Date:** This adopted Premium Only Plan shall be effective as of **July 01, 2025**
- 3. **Plan Year:** Your Plan's records are maintained on the basis of a twelve-month period. This is known as the Plan Year. The adopted plan year begins on July 01 and ends on June 30.
- 4. **Employer's Principal Office:**  
37 S Broadway  
Frostburg, MD 21532
- 5. **Benefits:** All the benefits listed below are included in this plan:
  - **Health Plan.** Premiums that are payroll deducted on a pre-tax basis may include the following:
    - Group Medical Plan
    - Group Dental Plan
    - Group Vision Plan
    - HSA Contributions
    - Voluntary Benefit(s)

CITY OF FROSTBURG

Signature: Amy M. Phillips

Printed Name: Amy M. Phillips

Title: Director of Finance

Date: 06/24/2025