

ORDINANCE 2021-02

FORMAL ADOPTION OF THE FISCAL 2021/2022 CORPORATE, WATER, SEWER, GARBAGE AND WATER SURCHARGE FUND OPERATING BUDGETS FOR THE CITY OF FROSTBURG

AN ORDINANCE OF THE MAYOR AND COUNCIL OF THE CITY OF FROSTBURG, MARYLAND, ENTITLED “FORMAL ADOPTION OF THE FISCAL YEAR 2021/2022 CORPORATE, WATER, SEWER, GARBAGE AND WATER SURCHARGE FUND OPERATING BUDGETS FOR THE CITY OF FROSTBURG”

WHEREAS: Section 702 and 703 amended of the Frostburg City Charter provides for the adoption of a fiscal year budget beginning July 1, 2021 – June 30, 2022; and

WHEREAS: Said Charter mandates that the budget shall be adopted by the governing body in the form of an ordinance;


NOW, THEREFORE, in consideration of the foregoing, the Mayor and City Council of the City of Frostburg ordain and establish this ordinance as follows:

BE IT FURTHER RESOLVED that the following be set forth:

OPERATING BUDGETS:	See Attachment
TAXES:	See Attachment
WATER RATES:	See Attachment
SEWAGE RATES:	See Attachment
GARBAGE RATES:	See Attachment
MISCELLANEOUS FEES:	See Attachment

Introduction:	April 15, 2021
Public Hearing:	May 20, 2021
Adoption:	May 20, 2021
Effective:	June 9, 2021

ATTEST: MAYOR & CITY COUNCIL OF FROSTBURG


Elizabeth Stahlman, City Administrator

By: 
W. ROBERT FLANIGAN, Mayor

**CITY OF FROSTBURG
OPERATING BUDGET
FOR THE YEAR ENDING JUNE 30, 2022**

ACCOUNT	DESCRIPTION	21/22 BUDGET
01-000-4000	Taxes - Real Estate	\$ 2,484,000
01-000-4001	Personal Property Taxes	12,000
01-000-4002	Public Utility Taxes	140,000
01-000-4003	Corporation Taxes	130,000
01-000-4004	Prior Year Taxes	2,000
01-000-4005	Trailer Tax	1,600
01-000-4010	Interest on Taxes	50,000
01-000-4011	Tax Credits	(2,000)
01-000-4012	Tax Abatements	(3,500)
01-000-4013	Enterprise Zone Reimbursement	1,000
01-000-4020	Maryland Income Tax	545,000
01-000-4021	Admission Taxes	100
01-000-4022	Hotel Motel Tax	110,000
01-000-4023	Highway Use Tax	310,000
01-000-4024	Coal Tax	2,000
01-000-4025	Housing Authority	12,000
01-000-4027	Payment in Lieu of Taxes	3,900
01-000-4031	Liquor Licenses	7,000
01-000-4032	Traders Licenses	7,000
01-000-4040	Police Grants	28,000
01-000-4041	Parking Meters	8,000
01-000-4043	Police Protection Grant	135,000
01-000-4045	Fines & Forfeitures	11,000
01-000-4046	Meter Violations	400
01-000-4047	Frostburg State University MOU	200,000
01-000-4049	School Resource Reimbursement	30,000
01-000-4050	Permits, Planning	2,000
01-000-4051	Building Permits	1,000
01-000-4052	Rental Registration	74,000
01-000-4054	Construction Inspections	12,000
01-000-4055	Code Enforcement Citations	1,750
01-000-4056	Comm Dev Grant Revenue	75,000
01-000-4060	Swimming Pool	44,000
01-000-4062	Day Camp Registrations	12,000
01-000-4063	Recreation Activities	14,000
01-000-4200	Operating Transfer - Water Fund	105,200
01-000-4201	Operating Transfer - Sewer Fund	235,440
01-000-4202	Operating Transfer - Garbage Fund	16,815
01-000-4301	Rents	97,500
01-000-4302	HRD Appropriation	10,200
01-000-4303	Franchises	88,000
01-000-4304	Miscellaneous Revenue	3,000
01-000-4306	Project Reimbursement	24,500
01-000-4315	Proceeds from Fund Balance	157,435
	Total Corporate Fund Revenue	\$ 5,198,340

**CITY OF FROSTBURG
OPERATING BUDGET
FOR THE YEAR ENDING JUNE 30, 2022**

ACCOUNT	DESCRIPTION	21/22 BUDGET
Corporate Fund Expenses		
Executive		
01-100-5000	Salaries	\$ 22,200
01-100-5010	Social Security	1,700
01-100-5012	Workers Comp	175
01-100-5050	Legislative Contingencies	5,000
01-100-5104	Insurance - Public Officials	10,000
01-100-5150	Training	2,500
01-100-5160	Travel	3,500
01-100-5185	Professional Fees	5,000
	Total Executive	<u>\$ 50,075</u>
Administrative		
01-110-5000	Salaries	\$ 140,000
01-110-5010	Social Security	10,700
01-110-5011	Pension	12,800
01-110-5012	Workers Comp	400
01-110-5013	Insurance - Health	25,425
01-110-5014	Insurance - Health Retiree	30,825
01-110-5050	Reserve For Contingencies	6,000
01-110-5100	Insurance - Auto	600
01-110-5102	Insurance - Gen Liab	100
01-110-5105	Insurance - Property	5,500
01-110-5106	Insurance - AD&D and Life	4,200
01-110-5111	Contributions - Tourism	74,500
01-110-5150	Training	1,500
01-110-5160	Travel	500
01-110-5185	Professional Fees	1,100
01-110-5191	Communications (New Account)	13,320
01-110-5192	City Code Hosting	3,000
01-110-5200	Advertising	6,000
01-110-5205	Legal	34,500
01-110-5207	Pension Administrative Fee	8,000
01-110-5210	Office Supplies	11,000
01-110-5220	Postage	14,000
01-110-5230	Computer Exp	10,000
01-110-5232	IT Licensing and Fees (New Account)	20,000
01-110-5235	Digital Engagement	15,000
01-110-5300	Board Expense	9,500
01-110-5301	Election	8,000
01-110-5391	Princlpal and Interest on Debt Service	155,050
01-110-5500	Building - Armory	12,000
01-110-5502	Building Maintenance	19,000
01-110-5550	Utilities - Building	14,000
	Total Administrative	<u>\$ 666,520</u>

**CITY OF FROSTBURG
OPERATING BUDGET
FOR THE YEAR ENDING JUNE 30, 2022**

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>21/22 BUDGET</u>
Finance		
01-120-5000	Salaries	\$ 65,500
01-120-5010	Social Security	5,000
01-120-5011	Pension	6,000
01-120-5012	Workers Comp	200
01-120-5013	Insurance - Health	14,500
01-120-5102	Insurance - Gen Liab	100
01-120-5105	Insurance - Property	2,700
01-120-5150	Training	700
01-120-5185	Professional Fees	650
01-120-5310	Auditing	47,000
01-120-5311	Actuarial Study	4,000
01-120-5313	Tax Collection	200
	Total Finance	\$ 146,550
Community Development		
01-130-5000	Salaries	\$ 54,000
01-130-5010	Social Security	4,125
01-130-5011	Pension	4,900
01-130-5012	Workers Comp	150
01-130-5013	Insurance - Health	14,350
01-130-5102	Insurance - Gen Liab	100
01-130-5105	Insurance - Property	4,950
01-130-5150	Training	400
01-130-5160	Travel	400
01-130-5185	Professional Fees	600
01-130-5320	Economic Development	15,500
01-130-5322	Planning	35,000
01-130-5323	Public Art	2,000
01-130-5820	Community Legacy Projects	75,000
	Total Community Development	\$ 211,475
Code Enforcement		
01-140-5000	Salaries	\$ 68,000
01-140-5010	Social Security	5,200
01-140-5011	Pension	6,200
01-140-5012	Workers Comp	200
01-140-5013	Insurance - Health	23,350
01-140-5102	Insurance - Gen Liab	100
01-140-5105	Insurance - Property	3,000
01-140-5150	Training	200
01-140-5160	Travel	300
01-140-5231	Software and Subscriptions	6,500
01-140-5330	Code Enforcement	3,500
01-140-5331	Construction Inspect	14,000
01-140-5332	Rental Inspection	28,550
	Total Code Enforcement	\$ 159,100

**CITY OF FROSTBURG
OPERATING BUDGET
FOR THE YEAR ENDING JUNE 30, 2022**

ACCOUNT	DESCRIPTION	21/22 BUDGET
Public Works Administration		
01-150-5000	Salaries	\$ 51,000
01-150-5010	Social Security	3,900
01-150-5011	Pension	4,700
01-150-5012	Workers Comp	200
01-150-5013	Insurance - Health	19,500
01-150-5102	Insurance - Gen Liab	100
01-150-5105	Insurance - Property	2,000
01-150-5150	Training	500
01-150-5160	Travel	1,000
01-150-5185	Professional Fees	500
01-150-5193	One Call Concepts	1,000
01-150-5340	Engineering Equipment	3,000
01-150-5341	Mapping Supplies	7,500
01-150-5342	Public Works	1,000
	Total Public Works Administration	\$ 95,900
	Total Admin and Executive Expense	\$ 1,329,620
Public Safety		
01-160-5000	Salaries	\$ 973,000
01-160-5002	Salaries - Police Grants	25,000
01-160-5003	Court Time	13,000
01-160-5010	Social Security	77,300
01-160-5011	Pension	128,000
01-160-5012	Workers Comp	136,500
01-160-5013	Insurance - Health	221,000
01-160-5018	Unemployment	500
01-160-5100	Insurance - Auto	5,300
01-160-5102	Insurance - Gen Liab	700
01-160-5103	Insurance - Police Professional	11,300
01-160-5105	Insurance - Property	5,900
01-160-5150	Training	20,000
01-160-5170	Uniforms	15,000
01-160-5180	Safety Equipment (New Account)	900
01-160-5181	Law Enforcement Equipment	14,000
01-160-5191	Communications	30,160
01-160-5206	C3I Clerical Support	6,000
01-160-5210	Office Supplies	5,000
01-160-5350	FSU MOU	25,000
01-160-5390	Miscellaneous Expense	4,000
01-160-5400	Gas, Oil, Grease	26,000
01-160-5401	Auto Expense	18,000
01-160-5420	Fleet Lease	22,000
01-160-5502	Jail and Office Maintenance	4,000
01-160-5550	Utilities - Public Safety (New Account)	10,000
01-160-5700	Parking Meters	2,000
01-160-5705	Traffic Control	2,000
01-160-5850	Ambulance Financing	30,000
01-160-5851	Fire Dept Appropriation	223,760
	Total Public Safety	\$ 2,055,320

**CITY OF FROSTBURG
OPERATING BUDGET
FOR THE YEAR ENDING JUNE 30, 2022**

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>21/22 BUDGET</u>
Public Works - Street		
01-170-5000	Salaries	\$ 219,000
01-170-5010	Social Security	16,750
01-170-5011	Pension	20,100
01-170-5012	Workers Comp	13,675
01-170-5013	Insurance - Health	74,275
01-170-5018	Unemployment	500
01-170-5100	Insurance - Auto	5,100
01-170-5102	Insurance - Gen Liab	500
01-170-5105	Insurance - Property	5,300
01-170-5150	Training	1,000
01-170-5170	Uniforms	8,000
01-170-5180	Safety Equipment	7,200
01-170-5191	Communications	70,600
01-170-5210	Office Supplies	1,000
01-170-5400	Gas, Oil, Grease	16,000
01-170-5420	Fleet Lease	32,000
01-170-5550	Utilities - Building (New Account)	6,000
01-170-5711	Salt & Abrasives	150,000
01-170-5712	Sign Maintenance	8,000
01-170-5713	Street Equipment Maintenance	74,000
01-170-5714	Street Lighting	155,000
01-170-5715	Street Maintenance Repairs	95,625
01-170-5716	Street Shop Equipment	30,000
01-170-5800	Capital Outlay	60,000
01-170-5861	Street Paving	135,000
01-170-5865	Parking Lot Maintenance (New Account)	15,000
	Total Public Works - Street	\$ 1,219,625
Recreation		
01-180-5000	Salaries	\$ 164,000
01-180-5010	Social Security	12,550
01-180-5011	Pension	15,000
01-180-5012	Workers Comp	10,275
01-180-5013	Insurance - Health	55,300
01-180-5018	Unemployment	1,000
01-180-5100	Insurance - Auto	1,800
01-180-5102	Insurance - Gen Liab	400
01-180-5105	Insurance - Property	10,500
01-180-5160	Travel	750
01-180-5170	Uniforms	4,000
01-180-5180	Safety Equipment (New Account)	400
01-180-5400	Gas, Oil, Grease	6,500
01-180-5503	Armory Expense - Gym	10,500
01-180-5504	Community Center	11,000
01-180-5720	Beautify The Burg Expense	2,000
01-180-5721	Rec Equipment Maintenance	19,000
01-180-5722	Rec League Appropriations	3,000
01-180-5723	Rec Park Maintenance Expense	63,500

**CITY OF FROSTBURG
OPERATING BUDGET
FOR THE YEAR ENDING JUNE 30, 2022**

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>21/22 BUDGET</u>
01-180-5724	Street Trees	8,500
01-180-5725	Trailhead Maintenance Expense	2,500
01-180-5726	Recreational Programs	9,000
	Total General Recreation	<u>\$ 411,475</u>
01-181-5000	Salaries	\$ 62,000
01-181-5010	Social Security	4,700
01-181-5012	Workers Comp	4,100
01-181-5108	Unemployment	500
01-181-5507	Pool Operating	41,500
	Total Pool	<u>\$ 112,800</u>
01-182-5000	Salaries	\$ 19,500
01-182-5010	Social Security	1,500
01-182-5012	Workers Comp	1,300
01-182-5108	Unemployment	500
01-182-5507	Day Camp Operations	500
	Total Day Camp	<u>\$ 23,300</u>
01-183-5000	Salaries	\$ 40,000
01-183-5010	Social Security	3,050
01-183-5012	Workers Comp	2,650
01-183-5108	Unemployment	500
	Total Seasonal	<u>\$ 46,200</u>
	Total Recreation	<u>\$ 593,775</u>
	Total Corporate Fund Expenses	<u>\$ 5,198,340</u>
	Corporate Fund Net Income (Loss)	<u>\$ -</u>

**CITY OF FROSTBURG
OPERATING BUDGET
FOR THE YEAR ENDING JUNE 30, 2022**

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>21/22 BUDGET</u>
Water Fund Revenues		
02-000-4000	Water Service Revenue	\$ 1,420,000
02-000-4001	Interest Earned - Water	1,500
02-000-4402	Sale of Meters	2,400
02-000-4403	Tapping Fees	3,000
02-000-4404	Sundry Sales	18,000
	Total Water Revenue	<u>\$ 1,444,900</u>
Water Fund Expenses		
Water - Administration		
02-190-5000	Salaries	\$ 53,000
02-190-5010	Social Security	4,050
02-190-5011	Pension	4,800
02-190-5012	Workers Comp	160
02-190-5013	Insurance - Health	15,000
02-190-5370	FMHA Bond	750
02-190-5600	Corporate Overhead	105,200
	Total Water Administration	<u>\$ 182,960</u>
Water - Filtration		
02-192-5102	Insurance - Gen Liab	\$ 800
02-192-5105	Insurance - Property	11,200
02-192-5106	Insurance - Boiler & Machinery	3,500
02-192-5521	Pumping System Expense	60,000
02-192-5522	Purification Plant Maintenance	40,000
02-192-5710	Filtration Contract Payment	512,000
	Total Water Filtration	<u>\$ 627,500</u>
Water - Supply		
02-194-5000	Salaries	\$ 26,500
02-194-5010	Social Security	2,025
02-194-5011	Pension	2,400
02-194-5012	Workers Comp	1,700
02-194-5506	Hydro Facility Expense	5,000
02-194-5550	Utilities - Water Supply	5,000
02-194-5730	Water Supply Expense	50,000
	Total Water Supply	<u>\$ 92,625</u>

**CITY OF FROSTBURG
OPERATING BUDGET
FOR THE YEAR ENDING JUNE 30, 2022**

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>21/22 BUDGET</u>
	Water - Distribution	
02-196-5000	Salaries	\$ 204,000
02-196-5010	Social Security	15,600
02-196-5011	Pension	18,700
02-196-5012	Workers Comp	12,650
02-196-5013	Insurance - Health	52,375
02-196-5100	Insurance - Auto	3,500
02-196-5102	Insurance - Gen Liab	1,000
02-196-5105	Insurance - Property	3,100
02-196-5150	Training	500
02-196-5170	Uniforms	4,000
02-196-5180	Safety Equipment	4,100
02-196-5191	Communications (New Account)	9,200
02-196-5210	Office Supplies	500
02-196-5390	Miscellaneous Expense	1,000
02-196-5400	Gas, Oil, Grease	8,000
02-196-5420	Fleet Lease	14,500
02-196-5505	Crestview Pumping Station Expense	12,500
02-196-5550	Utilities - Water Distribution	2,600
02-196-5700	Distribution Expense	90,000
02-196-5701	Distribution Pipe Expense	5,000
02-196-5702	Equipment Maintenance	5,000
02-196-5703	Fire Hydrants Expense	5,000
02-196-5704	Transmission Mains Expense	12,000
02-196-5740	Meters Expense	40,000
	Total Water Distribution	<u>\$ 524,825</u>
	Total Water Fund Expenses	<u>\$ 1,427,910</u>
	Total Water Fund Net Income (Loss)	<u>\$ 16,990</u>

**CITY OF FROSTBURG
OPERATING BUDGET
FOR THE YEAR ENDING JUNE 30, 2022**

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>21/22 BUDGET</u>
Sewer Fund Operating Revenues		
03-000-4000	Sewer Charges	\$ 1,925,000
03-000-4001	Interest Earned - Sewer	2,700
03-000-4404	Sundry Sales	1,000
03-000-4503	Sewer Tap Fees	4,000
03-000-4530	Project Reimbursements (New Account)	211,000
	Total Sewer Operating Revenue	\$ 2,143,700
 Sewer Operating Expenses		
Sewer - Administration		
03-210-5000	Salaries	\$ 53,000
03-210-5010	Social Security	4,050
03-210-5011	Pension	4,800
03-210-5012	Workers Comp	160
03-210-5013	Insurance - Health	15,000
	Total Sewer Administration	\$ 77,010
 Sewer - Operating		
03-211-5000	Salaries	\$ 139,000
03-211-5010	Social Security	10,625
03-211-5011	Pension	12,800
03-211-5012	Workers Comp	8,975
03-211-5013	Insurance - Health	38,350
03-211-5100	Insurance - Auto	1,600
03-211-5102	Insurance - Gen Liab	500
03-211-5105	Insurance - Property	4,500
03-211-5150	Training	1,000
03-211-5170	Uniforms	3,000
03-211-5180	Safety Equipment	1,000
03-211-5191	Communications (New Account)	2,400
03-211-5400	Gas, Oil, Grease	8,000
03-211-5520	Pumping Station Maintenance	6,000
03-211-5600	Corporate Overhead	235,440
03-211-5761	Sanitary Commission Charges	1,220,000
03-211-5762	Sanitary Comm-Transmission Projects	11,800
03-211-5763	Sewer Operating Expense	55,000
03-211-5764	Sewer Pumping Expense	6,000
03-211-5800	Capital Outlay - Sewer Projects	258,000
	Total Sewer Operating	\$ 2,023,990
	Total Sewer Operating Expenses	\$ 2,101,000
	Sewer Operating Net Income (Loss)	\$ 42,700

**CITY OF FROSTBURG
OPERATING BUDGET
FOR THE YEAR ENDING JUNE 30, 2022**

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>21/22 BUDGET</u>
CSO Revenue		
03-220-4520	CSO Surcharge Revenue	\$ 390,000
03-220-4521	Interest Earned - CSO Surcharge	1,000
03-220-4530	Project Reimbursements	2,675,000
	Total CSO Revenue	<u>\$ 3,066,000</u>
CSO Expenses		
03-220-5391	Interest Expense	\$ 3,865
03-220-5392	Debt Redemption	22,925
03-220-5800	Capital Outlay	3,080,000
	Total CSO Expense	<u>\$ 3,106,790</u>
	CSO Net Income (Loss)	<u>\$ (40,790)</u>
	Sewer Fund Net Income (Loss)	<u><u>\$ 1,910</u></u>
Water Surcharge Fund Revenue		
04-000-4000	Water Tap Surcharge	\$ 885,000
04-000-4001	Interest Earned - Surcharge	1,600
04-000-4315	Proceeds from Fund Balance	12,425
	Total Water Surcharge Revenue	<u>\$ 899,025</u>
Water Surcharge Fund Expenses		
04-200-5391	Interest Expense	\$ 97,225
04-200-5392	Debt Redemption	752,100
04-200-5802	Capital Repairs	49,700
	Total Water Surcharge Expense	<u>\$ 899,025</u>
	Water Surcharge Net Income (Loss)	<u><u>\$ -</u></u>

**CITY OF FROSTBURG
OPERATING BUDGET
FOR THE YEAR ENDING JUNE 30, 2022**

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>21/22 BUDGET</u>
Garbage Fund Revenues		
05-000-4000	Trash & Garbage Charges	\$ 368,000
05-000-4001	Interest Earned - Garbage	1,200
05-000-4315	Proceeds from Fund Balance	2,225
05-000-4404	Sundry Sales	500
	Total Garbage Revenue	<u>\$ 371,925</u>
Garbage Fund Expenses		
Garbage Fund - Administration		
05-230-5000	Salaries	\$ 53,000
05-230-5010	Social Security	4,050
05-230-5011	Pension	4,800
05-230-5012	Workers Comp	160
05-230-5013	Insurance - Health	15,000
	Total Garbage Administration	<u>\$ 77,010</u>
Garbage Operating		
05-232-5000	Salaries	\$ 78,900
05-232-5010	Social Security	6,025
05-232-5011	Pension	7,300
05-232-5012	Workers Comp	5,350
05-232-5013	Insurance - Health	23,400
05-232-5100	Insurance - Auto	2,000
05-232-5102	Insurance - Gen Liab	350
05-232-5105	Insurance - Property	3,200
05-232-5170	Uniforms	3,075
05-232-5180	Safety Equipment	500
05-232-5210	Office Supplies	500
05-232-5400	Gas, Oil, Grease	10,000
05-232-5600	Corporate Overhead	16,815
05-232-5770	Ash Dumpster	3,500
05-232-5771	Bulk Cleanup Expense	10,000
05-232-5772	Landfill Charges	107,000
05-232-5773	Sanitation Operating Expense	17,000
	Total Garbage Operating	<u>\$ 294,915</u>
	Total Garbage Expenses	<u>\$ 371,925</u>
	Garbage Net Income (Loss)	<u>\$ -</u>

