

**RESOLUTION 2021-01**

**A RESOLUTION OF THE CITY OF FROSTBURG, A MUNICIPAL CORPORATION OF THE STATE OF MARYLAND APPROVING AN AMENDMENT TO THE FISCAL YEAR 2020/21 BUDGET.**

**WHEREAS**, The Mayor and Council approved the Operating Budget for Fiscal Year 2020/2021 in May 2020; and,

**WHEREAS**, During the course of the first half of Fiscal Year 2020/2021 certain revenues and expenses occurred that were not known at the time the budget was developed and approved or were otherwise affected by the COVID-19 pandemic; and,

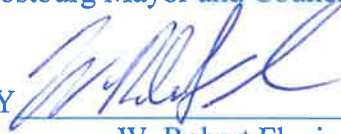
**WHEREAS**, The Director of Finance has presented a proposed Budget Amendment that details the changes known as of the mid-point of the budget year to the Council for consideration.

**NOW, THEREFORE BE IT RESOLVED** that the Frostburg Mayor & City Council do hereby approve a Budget Amendment to the Fiscal 2020/2021 Operating Budget, which Amendment is attached hereto and made a part hereof this Resolution.

**ADOPTED** this 21<sup>st</sup> day of January, 2021.

Frostburg Mayor and Council

BY



W. Robert Flanigan, Mayor

Attest:

  
Elizabeth Stahlman, City Administrator

**CITY OF FROSTBURG**  
**OPERATING BUDGET - PROPOSED AMENDMENTS**  
**FOR THE YEAR ENDING JUNE 30, 2021**

ACCOUNT	DESCRIPTION	ORIGINAL 20/21 BUDGET	PROPOSED AMENDMENTS	AMENDED 20/21 BUDGET	NOTES
<b>Corporate Fund Revenues</b>					
01-000-4054	Construction Inspections	\$ 8,000	\$ 5,000	\$ 13,000	Year-to-date revenue exceeds original budget
01-000-4055	Code Enforcement Citations	-	1,000	1,000	Year-to-date revenue exceeds original budget
01-000-4056	Comm Dev Grant Revenue	145,000	506,150	651,150	Center Street revisions, bike lockers, façade grant changes
01-000-4063	Recreation Activities	17,000	(3,000)	14,000	2020 Beverage festival cancelled - COVID
01-000-4300	Other Financing Source	-	80,000	80,000	Center Street (loan forgiveness from Allegany County)
01-000-4306	Project Reimbursement	2,475,450	10,000	2,485,450	Electric vehicle grant reimbursement
01-000-4317	Special Revenue	-	166,000	166,000	CARES Act reimbursements
01-000-4600	Interest Income	3,600	(2,700)	900	Interest rate changes
	<b>Net Increase in Corporate Fund Revenue</b>	<b>\$ 3,600</b>	<b>\$ (2,700)</b>	<b>\$ 900</b>	
			<b>\$ 762,450</b>		
<b>Corporate Fund Expenses</b>					
<b>Administrative</b>					
01-110-5001	Salaries - Bonus	-	99,500	99,500	COVID 19 essential worker stipend
01-110-5010	Social Security	10,450	7,600	18,050	COVID 19 essential worker stipend payroll taxes
01-110-5050	Reserve For Contingencies	7,000	11,250	18,250	COVID-19 expenses (CARES Act)
01-110-5235	Digital Engagement	1,500	3,750	5,250	COVID-19 expenses (CARES Act)
01-110-5300	Board Expense	8,500	3,000	11,500	COVID-19 expenses (CARES Act)
01-110-5500	Building - Armory	10,000	3,300	13,300	Fire alarm dialer (\$1,800); COVID-19 expenses (\$1,500)
<b>Finance</b>					
01-120-5310	Auditing	45,000	(2,000)	43,000	Reallocation between accounts
01-120-5311	Actuarial Study	5,500	2,000	7,500	Reallocation between accounts; two studies billed in FY21
<b>Community Development</b>					
01-130-5820	Community Legacy Projects	145,000	649,750	794,750	Center Street revisions, bike lockers, façade grant changes
<b>Public Works Administration</b>					
01-150-5187	Temporary Staffing	-	34,000	34,000	Interim position vacancy

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**FOR THE YEAR ENDING JUNE 30, 2021**

ACCOUNT	DESCRIPTION	ORIGINAL 20/21 BUDGET	PROPOSED AMENDMENTS	AMENDED 20/21 BUDGET	NOTES
	<b>Public Safety</b>				
01-160-5420	Fleet Lease	27,100	(17,500)	9,600	Per Enterprise revised vehicle delivery schedule
01-160-5502	Jail and Office Maintenance	18,000	(12,000)	6,000	Minimal year-to-date expenses at temporary location
	<b>Public Works - Street</b>				
01-170-5420	Fleet Lease	21,900	(13,200)	8,700	Per Enterprise revised vehicle delivery schedule
01-170-5710	Loader Rental	18,000	(4,000)	14,000	No December rental
	<b>Recreation</b>				
01-180-5726	Recreational Programs	9,000	(3,000)	6,000	2020 Beverage festival cancelled - COVID
	<b>Net Increase in Corporate Fund Expenses</b>		<u>\$ 762,450</u>		
	<b>Water Fund - Distribution Expenses</b>				
02-196-5050	Reserve For Contingencies	1,650	(1,650)	-	Fund budget balancing adjustment
02-196-5390	Miscellaneous Expense	1,000	(1,000)	-	Fund budget balancing adjustment
02-196-5420	Fleet Lease	8,300	(4,300)	4,000	Per Enterprise revised vehicle delivery schedule
02-196-5701	Distribution Pipe Expense	4,000	(1,050)	2,950	Fund budget balancing adjustment
02-196-5704	Transmission Mains Expense	4,000	8,000	12,000	Emergency repairs incurred on 16 inch line
	<b>Net Change in Water Fund Expenses</b>		<u>\$ -</u>		
	<b>Sewer Fund Operating Revenues</b>				
03-000-4315	Proceeds from Fund Balance	61,525	41,700	103,225	Fund budget balancing adjustment
	<b>Increase in Sewer Operating Revenue</b>		<u>\$ 41,700</u>		
	<b>Sewer Fund Operating Expenses</b>				
03-211-5520	Pumping Station Maintenance	6,000	16,000	22,000	Emergency repairs (Roberts Motors and Stevens Electric)
03-211-5800	Capital Outlay - Sewer Projects	-	25,700	25,700	Pump station replacement design and related expenses
	<b>Increase in Sewer Operating Expenses</b>		<u>\$ 41,700</u>		

Note: Only accounts impacted by proposed budget amendments are presented. For the complete Operating Budget, please refer to Ordinance 2020-03.