

RESOLUTION 2026-24

A RESOLUTION OF THE CITY OF FROSTBURG, A MUNICIPAL CORPORATION OF THE STATE OF MARYLAND, ADOPTING A FLEXIBLE SPENDING ACCOUNT OPTION AS PART OF THE CITY’S HEALTH BENEFITS PACKAGE.

WHEREAS, the City of Frostburg, Maryland desires to provide its eligible employees with tax favored benefits; and,

WHEREAS, Section 125 of the Internal Revenue Code permits employers to establish a plan allowing employees to pay certain qualified expenses on a pre-tax basis; and,

WHEREAS, the City of Frostburg wishes to establish a Flexible Spending Account (FSA) program, including both Healthcare Flexible Spending Account as part of its employee benefits offering effective July 1, 2026.

NOW, THEREFORE, BE IT RESOLVED, that the Mayor and City Council of Frostburg, Maryland do hereby adopt a plan pursuant to Section 125 of the Internal Revenue Code (the “Plan”), effective July 1, 2026, which shall include a Healthcare Flexible Spending Account (Healthcare FSA) for eligible medical, dental, and vision expenses.

BE IT FURTHER RESOLVED, that the plan shall be maintained pursuant to formal written plan documents, summary plan descriptions, and any related materials, as prepared and/or provided by the City’s third-party administrator and shall be operated in accordance with all applicable provisions of the Internal Revenue Code and other governing laws and regulations.

ADOPTED this 18th day of June 2026.

Frostburg Mayor and Council

BY _____
Todd J. Logsdon, Mayor

Attest:

Patrick O’Brien, City Administrator