MAYOR AND CITY COUNCIL

CHRISTOPHER G. MILLER
MAYOR

RACHEL R. MILLER
MAYOR PRO TEM

BARRI R. AVALLONE
TREASURER

CLARA J. KALMAN
CLERK

COUNCIL MEMBERS

S. NICK KALINOCK

ALEX P. KELLY

JAMES L. MCCARRON

HARRY L. MEADE

AGENDA
MAYOR AND CITY COUNCIL MEETING
MONDAY, NOVEMBER 9, 2026
7:30 PM

Opening: Pledge of Allegiance and roll call

Approval of Minutes: Approval of minutes from October 7, 2026 combined meeting

Oath of Office – Officer Joshua Adamson, Officer Jesse Burriss and Officer Jacob Charles

Public Hearing: Ordinance 12 – 2026 – Site Plans

Department Reports

Administrative Reports

Reception of Delegation: Deleon and Stang **–** Michelle Mills and Addie Blickenstaff – presentation of Fiscal Year 2026 Audit

Proclamation: Municipal Government Works Month

Council member statement regarding conflicts of interest on agenda items

Public comment pertaining to agenda and non-agenda items:
To comment on a specific agenda item after it is discussed by the Council, please sign up with the City Clerk and you will be asked to come forward at the appropriate time.

Consideration and Review

Resolution, Ordinances and Agreements:
Introduction:
Ordinance 13 – 2026 – Campaign Finance

Adoption:
Ordinance 12 – 2026 – Site Plans

Old Business

1. Charter Resolution CR 2026 - 01 - Term Limits, Amendment to Terms of Office – pending review
2. Charter Resolution CR 2026 - 02 - Amendment to Removal from Office – pending review
3. Charter Article 1 – pending review
4. Impact Fee Funding Model
5. E-bikes

New Business

1. Monthly Financial Report
2. Accounts Payables
3. Right of Way Agreement – Daisy Drive
4. Approval of Special Event Permit – National Capital Region Early Ford V8 Club car show – May 16, 2027
5. Piney Creek Overlook and Community Village designation

Council member Reports

Adjournment

MAYOR AND CITY COUNCIL

CHRISTOPHER G. MILLER
MAYOR

RACHAEL R. MILLER
MAYOR PRO TEM

JAMES A. WIEPRECHT
CITY MANAGER

BARRI R. AVALLONE
TREASURER

CLARA J. KALMAN
CLERK

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HARRY L. MEADE

City of Taneytown
Notice of Public Hearing - RESCHEDULED
Ordinance 12 – 2026 – Site Plans

The Mayor and City Council of Taneytown has moved the date of the public hearing for Ordinance 12 – 2026 to Monday, November 9, 2026. The ordinance is to update site plan regulations. The public hearing will be held as part of the November 9, 2026 Mayor and City Council Meeting which begins at 7:30 PM at City Hall located at 17 E. Baltimore Street, Taneytown, MD 21787.



City of Taneytown, Maryland

Financial Statements, Supplementary Information, and Independent Auditors' Reports

For the Year Ended June 30, 2026

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DELEON & STANG
Strategic Insights. Practical Advice.

City of Taneytown, Maryland
Summary of Elected and Appointed Officials

As of June 30, 2026

MAYOR

Christopher Miller

CITY COUNCIL

Rachael Miller, Mayor Pro Tem

Nick Kalinock

Alex Kelly

James McCarron

Harry Meade

CITY MANAGER

Jim Wieprecht

TREASURER

Barri Avallone

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City of Taneytown, Maryland
For the Year Ended June 30, 2026

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INDEPENDENT AUDITORS' REPORT

Mayor and City Council
City of Taneytown, Maryland

Report on the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities and each major fund of the City of Taneytown, Maryland, as of and for the year ended June 30, 2026, and the related notes to the financial statements, which collectively comprise the City of Taneytown, Maryland's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities and each major fund, of the City of Taneytown, Maryland, as of June 30, 2026, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Taneytown, Maryland and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Taneytown, Maryland's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Taneytown, Maryland's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Taneytown, Maryland's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information and pension schedules on pages 4 - 11 and 42 - 48 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic

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financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October ___, 2026 on our consideration of the City of Taneytown, Maryland's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Taneytown, Maryland's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City of Taneytown, Maryland's internal control over financial reporting and compliance.

Signature
DeLeon & Stang, CPAs and Advisors
Frederick, Maryland
XX, 2026

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Overview of the Financial Statements

The City's basic financial statements consist of government-wide financial statements, fund financial statements, and notes to the financial statements. The two types of statements present the City's finances from different perspectives.

The government-wide statements (the statement of net position and the statement of activities) use the economic resources measurement focus and accrual basis of accounting. They report all of the City's assets, deferred outflows, liabilities, deferred inflows, and net position, including capital assets and long-term debt. They separate governmental activities, which are mainly supported by taxes and intergovernmental revenues, from business-type activities (the Water and Sewer utility), which are mainly supported by user charges.

The governmental fund statements use the current financial resources measurement focus and modified accrual basis. They focus on near-term spendable resources and exclude capital assets and long-term debt. Reconciliations accompanying the governmental fund statements explain the differences between the two presentations. The proprietary (Water and Sewer Enterprise) fund statements use the same accrual basis as the government-wide statements.

Required supplementary information includes the budgetary comparison schedule for the General Fund, which presents original and final budget amounts, actual results, and the variances between them, with explanations of significant variances in the notes to RSI.

Financial Summary

The following tables summarize the net position for the governmental activities, the business-type activities of the City and totals for the government overall, in comparison to the previous fiscal year.

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City of Taneytown Net Position

Table 1
Fiscal 2025 and Fiscal 2026

	Governmental Activities FY2025	Governmental Activities FY2026	Business-Type Activities FY2025	Business-Type Activities FY2026	Total Government FY2025	Total Government FY2026
ASSETS						
Current and Other Assets	3,856,922	3,900,061	10,388,708	9,032,077	14,245,630	12,932,138
Capital Assets	13,545,072	18,973,311	24,385,879	27,941,746	37,930,951	46,915,057
Total Assets	17,401,994	22,873,372	34,774,587	36,973,823	52,176,581	59,847,195
DEFERRED OUTFLOWS OF RESOURCES	**1,317,767**	**1,370,796**	**357,508**	**316,081**	**1,675,275**	**1,686,877**
LIABILITIES						
Current Liabilities	556,414	547,612	606,562	500,676	1,162,976	1,048,288
Noncurrent Liabilities	3,176,328	3,453,363	7,993,236	7,140,745	11,169,564	10,594,108
Total Liabilities	3,732,742	4,000,975	8,599,798	7,641,421	12,332,540	11,642,396
DEFERRED INFLOWS OF RESOURCES	**995,321**	**625,318**	**220,961**	**74,556**	**1,216,282**	**699,874**
NET POSITION						
Net Investment in Capital Assets	12,898,237	18,426,756	16,812,507	21,242,309	29,710,744	39,669,065
Restricted	-		6,737,782	6,745,760	6,737,782	6,745,760
Unrestricted	1,093,461	1,191,119	2,761,047	1,585,858	3,854,508	2,776,977
Total Net Position	13,991,698	19,617,875	26,311,336	29,573,927	40,303,034	49,191,802

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City of Taneytown Changes in Net Position

Table 2
Fiscal 2025 and Fiscal 2026

	Governmental Activities FY2025	Governmental Activities FY2026	Business-Type Activities FY2025	Business-Type Activities FY2026	Total Government FY2025	Total Government FY2026
REVENUES						
Program Revenues:						
Charges for Services	157,019	469,095	3,304,302	2,948,755	3,461,321	3,417,850
Operating Grants and Contributions	646,708	730,794	-	-	646,708	730,794
Capital Grants and Contributions	150,457	5,759,068	1,805,172	3,668,490	1,955,629	9,427,558
General Revenues:					-	
Property Taxes	3,516,410	3,701,933			3,516,410	3,701,933
Income Taxes	1,280,834	1,380,348			1,280,834	1,380,348
Other local taxes	9,347	10,532			9,347	10,532
County tax distribution	517,519	527,934			517,519	527,934
Rental Income	3,391	3,286	142,111	141,917	145,502	145,203
Interest Income	63,553	23,835	266,290	156,853	329,843	180,688
Misc. Income	28,515	66,715	3,991	3,745	32,506	70,460
Total Revenue	6,373,753	12,673,540	5,521,866	6,919,760	11,895,619	13,576,202
EXPENSES						
General Government	1,257,421	1,242,667	-		1,257,421	1,242,667
Public Safety	2,193,976	2,667,693			2,193,976	2,667,693
Public Works	2,262,482	2,283,597			2,262,482	2,283,597
Parks, Recreation,Culture	711,851	744,814			711,851	744,814
Economic Development	115,781	86,804			115,781	86,804
Interest Expense on Long Term Debt	25,062	21,788	288,387	264,642	313,449	286,430
Utility Fund	-		3,689,633	3,873,447	3,689,633	3,873,447
Total Expense	6,566,573	7,047,363	3,978,020	4,138,089	10,544,593	11,185,452
Excess (Deficiency) Before Unusual/Infrequent Items	(192,820)	5,626,177	1,543,846	2,781,671	1,351,026	8,407,848
Unusual or Infrequent Item			101,317	480,920	-	480,920
Change in Net Position	(192,820)	5,626,177	1,645,163	3,262,591	1,452,343	8,888,768
Net Position - Beginning of Period	14,184,518	13,991,698	24,666,173	26,311,336	38,850,691	40,303,034
Net Position - End of Period	**13,991,698**	**19,617,875**	**26,311,336**	**29,573,927**	**40,303,034**	**49,191,802**

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General Fund: Revenues by Source

Table 3

Exclude unusual or infrequent revenues

Revenue Source	Percentage
Local Property Taxes	53.0%
Local Income Taxes	19.8%
Other local taxes	0.2%
Licenses and permits	1.5%
Intergovernmental Revenues	19.0%
Service Charges	0.5%
Fines and Forfeitures	4.7%
Miscellaneous Revenues	1.3%
Total	**100.0%**

Revenues, Expenditures, and Changes in Fund Balance

Table 4

Fiscal 2025 and Fiscal 2026

	General Fund FY2025	General Fund FY2026
Total Revenues	6,692,922	6,983,323
Total Expenditures	7,098,643	6,911,622
Excess/Deficiency of Revenues over Expenditures	(405,721)	71,701
Fund Balance previous year	3,868,676	3,462,955
Fund Balance Current Year	3,462,955	3,534,656

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Revenues and Expenses

Table 5
Fiscal 2025 and Fiscal 2026

	Proprietary Fund FY2025	Proprietary Fund FY2026
Operating Revenues	3,282,704	3,086,627
Operating Expenses	3,689,633	3,873,447
Operating Income/Loss	(406,929)	(786,820)
Other Nonoperating Revenues/Expenses		
Interest Income	266,290	156,853
Intergovernmental Revenues/Capital Grants	1,805,172	114,490
Benefit Assessments	167,700	7,790
Interest Expense and Fiscal Agent Fees	(288,387)	(264,642)
Capital Contributions		3,554,000
Total Nonoperating Revenues/Expenses	1,950,775	3,568,491
Net Income before Unusual or Infrequent Inflows	1,543,846	2,781,671
Unusual or Infrequent Inflows		
PFAS Settlement	101,317	480,920
Increase/Decrease Net Position	1,645,163	3,262,591
total Net Position Beginning of year	24,666,173	26,311,336
Fund Balance Total Net Position end of Year	**26,311,336**	**29,573,927**

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Detailed Analyses

Government-wide – total

The City's total net position increased $8,888,768 in fiscal year 2026 compared with an increase of $1,452,343 in fiscal year 2025. Most of the increase came from noncash capital contributions totaling $9,244,220 when the City accepted the streets, water, and sewer infrastructure of the Meades Crossing development as City property ($5,690,220 governmental, and $3,554,000 business-type). This infrastructure is discussed further under Significant Capital Asset and Long-Term Financing Activity.

Unrestricted net position decreased by $1,077,531 because unrestricted cash and cash equivalents were much lower than FY2025 ($1,073,688). Total liabilities decreased by $690,144 because accounts payable and accrued expenses were lower than FY2025 ($154,490) and bonds and loans due in more than one year decreased by $991,018. The net pension liability increased by $398,759.

Governmental Activities

Excluding the Meade's Crossing contribution, governmental revenues increased by $540,719. Charges for services rose $312,076, after the City began its speed camera program in January 2026. FY2027 will include a full year of the program.

Property Tax revenue increased by $202,187 due to assessment increases. Income tax revenue increased by $99,515.

Operating grants and contributions increased by $84,068 over FY25, because of increases in the Police Protection Grant, Highway User Revenue, and $23,207 in Economic Development grants.

Expenses increased for Public Safety by $473,717 over FY25, due to more staffing positions filled and increased pension costs. Public Safety salaries increased by $227,837 and fringe benefits increased by $198,285. General government expenses decreased slightly by $14,760.

Table 3 shows that over half of Governmental Revenue is derived from Local Property Taxes, exclusive of unusual items.

Table 4 shows that General Fund revenues exceeded expenditures by $71,701, due to $290,401 increase in revenue, and $187,021 decrease in expenditures. The increase in revenue is due to the Speed Camera income of $312,076, combined with a $39,718 decrease in interest income.

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Business Type Activities

Operating revenues decreased approximately 6% mainly because of the 5% water and sewer rate reduction the City Council adopted for FY26. Operating Expenses increased $183,814 (4%) because of increased costs for electricity and chemicals. As a result, the operating loss grew to $786,820, $379,891 more than FY2025.

Capital Contributions of $3,554,000 were from the acceptance of Meade's Crossing infrastructure. PFAS Settlement of $480,920 was also received, $379,603 more than FY25.

Intergovernmental revenue and capital grants decreased from $1,805,172 to $114,490 because spending was completed on the ARPA funds. Interest income decreased from $266,290 to $156,853 because the ARPA funds were no longer in the cash balances and the bank decreased interest rates. The utility received a PFAS settlement of $480,920, compared with $101,317 in FY2025, and $3,554,000 of contributed Meade's Crossing infrastructure.

Major funds

General Fund revenues exceeded expenditures by $71,701 in FY2026, compared with a deficiency of $405,721 in FY2025. Revenues increased $290,401, mainly from speed camera revenue and tax growth discussed above. Expenditures decreased $187,021 because of less capital spending in Public Works and General Government. Fund balance increased to $3,534,656.

Of the General Fund's ending balance, $22,557 is nonspendable, $45,200 committed, $23,226 assigned, and $3,443,73 unassigned.

Water and Sewer Fund: Results are discussed under business-type activities above. At year end, $3,921,315 of restricted utility resources was held for debt retirement and was used after year end, as described under Currently Known Facts.

Significant Capital Asset and Long-term Financing Activity

The City accepted Meade's Crossing infrastructure totaling $9,244,220. The largest construction project was Westview Drive with $901,000, including the final $114,491 of the City's ARPA funds. Capital assets, net of depreciation, totaled $46,915,057 at June 30, 2026, compared with $37,930,951 at June 30, 2025. There were no significant disposals. At year end the City had construction commitments of $371,000 for Memorial Drive completion. Memorial Park expansion has been budgeted at $1,793,000 and $3,836,000 in Well Filtration improvements.

No new debt was incurred in FY26. Debt service was paid down by $108,280 for General Fund, and $870,190 for Enterprise Fund. Remaining outstanding debt is $546,555 for General Fund, and $6,676,977 for Enterprise Fund.

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Currently Known Facts, Decisions or Conditions

FY2027 General Fund budget: The Council adopted a balanced FY2027 General Fund budget of $9,949,181 in revenues and expenditures. (Ordinance No. 07-2026). This compares with FY2026 actual expenditures of $6,911,622. The increase is mainly due to capital projects, such as the Memorial Park expansion of $1,793,000 Multiple smaller projects for Streets including repaving, parking lots, public safety initiatives and bypass easements total $1,008,000. These capital projects will be funded by $1,007,000 in Park grants, and budgeted use of Fund Balance of $2,014,930. The tax rate is unchanged at $.0037. The City expects to continue receiving Highway User Revenue and State Aid for Police Protection grants in FY2027.

Water and Sewer Fund: The Council has kept the 5% rate reduction in place for FY2027. Rates are $6.89 per $1,000 gallons for water and $13.53 per $1,000 per sewer. The FY2027 Enterprise Fund budget is $7,811,878 in revenues and expenses. Although the rates remain reduced, operating losses will be offset as the debt service principal decreased for FY2027 by $708,135. The FY2027 capital plan includes completing the Memorial Drive project and well filtration projects totaling $3,836,000 funded by principal forgiveness loans from Maryland Department of the Environment.
Debt retirement after year end: Under Resolution 2026-06A, the City used $3,921,315 in August 2026 to reduce Water and Sewer debt principal by $3,841,097, paying off bonds from MDE and CDA. This will reduce future interest costs and annual debt service by about $840,000 per year.

Request for more information:

This financial report is designed to provide a general overview of the City of Taneytown's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed during business hours to:

City Manager
17 E. Baltimore Street
Taneytown, MD 21787

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CITY OF TANEYTOWN, MARYLAND
Statement of Net Position
June 30, 2026

	Primary Government		
	Governmental Activities	**Business-type Activities**	**Total**
Assets			
Cash and cash equivalents	$ 3,358,256	$ 1,525,491	$ 4,883,747
Restricted cash	197,214	6,745,760	6,942,974
Taxes receivable	101,983	-	101,983
Due from other agencies	130,363	-	130,363
Due from customers	-	754,657	754,657
Other receivables	89,688	4,994	94,682
Prepaid expenses	22,557	1,175	23,732
Total Current Assets	3,900,061	9,032,077	12,932,138
Capital assets:			
Land	1,089,960	182,621	1,272,581
Buildings and improvements	5,014,743	409,525	5,424,268
Machinery and equipment	3,953,389	4,959,011	8,912,400
Infrastructure	17,646,704	43,359,921	61,006,625
Construction in progress	2,999,696	3,420,494	6,420,190
Total Capital assets	30,704,492	52,331,572	83,036,064
Less: accumulated depreciation	(11,731,181)	(24,389,826)	(36,121,007)
Capital assets, net	18,973,311	27,941,746	46,915,057
Total Assets	22,873,372	36,973,823	59,847,195
Deferred Outflows of Resources	1,370,796	316,081	1,686,877
Total Assets and Deferred Outflows of Resources	24,244,168	37,289,904	61,534,072
Liabilities			
Accounts payable	144,646	326,800	471,446
Accrued expenses	259,345	173,876	433,221
Developer deposits	143,621	-	143,621
Noncurrent liabilities:			
Bonds and loans due within one year	100,427	893,484	993,911
Bonds and loans due in more than one year	446,128	5,805,953	6,252,081
Net pension liability	2,906,808	441,308	3,348,116
Total Liabilities	4,000,975	7,641,421	11,642,396
Deferred Inflows of Resources	625,318	74,556	699,874
Total Liabilities and Deferred Inflows of Resources	4,626,293	7,715,977	12,342,270
Net Position			
Net investment in capital assets	18,426,756	21,242,309	39,669,065
Restricted for specific purposes	-	6,745,760	6,745,760
Unrestricted	1,191,119	1,585,858	2,776,977
Total Net Position	$ 19,617,875	$ 29,573,927	$ 49,191,802

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The accompanying notes are an integral part of this statement.

CITY OF TANEYTOWN, MARYLAND
Statement of Activities
For the Year Ended June 30, 2026

Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position		
					Governmental Activities	Business-type Activities	Total
Primary Government							
Governmental Activities							
General government	$ (1,242,667)	$ 115,304	$ -	$ -	$ (1,127,363)	$ -	$ (1,127,363)
Public safety	(2,667,693)	333,165	121,643	-	(2,212,885)	-	(2,212,885)
Public works	(2,283,597)	-	551,384	5,690,220	3,958,007	-	3,958,007
Parks, recreation, and culture	(744,814)	20,626	9,560	68,848	(645,780)	-	(645,780)
Economic development	(86,804)	-	48,207	-	(38,597)	-	(38,597)
Interest expense on long-term debt	(21,788)	-	-	-	(21,788)	-	(21,788)
Total Governmental Activities	(7,047,363)	469,095	730,794	5,759,068	(88,406)	-	(88,406)
Business-type Activities							
Utility fund	(4,138,089)	2,948,755	-	3,668,490	-	2,479,156	2,479,156
Total Primary Government	$ (11,185,452)	$ 3,417,850	$ 730,794	$ 9,427,558	(88,406)	2,479,156	2,390,750
General Revenues							
Property taxes					3,701,933	-	3,701,933
Income taxes					1,380,348	-	1,380,348
Other local taxes					10,532	-	10,532
County tax distribution					527,934	-	527,934
Rental income					3,286	141,917	145,203
Interest income					23,835	156,853	180,688
Miscellaneous income					66,715	3,745	70,460
Total general revenues					5,714,583	302,515	6,017,098
Unusual or Infrequent Item							
PFAS settlement					-	480,920	480,920
Change in net position					5,626,177	3,262,591	8,888,768
Net position, beginning of year					13,991,698	26,311,336	40,303,034
Net position, end of year					$ 19,617,875	$ 29,573,927	$ 49,191,802

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The accompanying notes are an integral part of this statement.

CITY OF TANEYTOWN, MARYLAND
Balance Sheet
Governmental Fund
June 30, 2026

	General	Total Governmental Fund
Assets		
Cash and cash equivalents	$ 3,358,256	$ 3,358,256
Restricted cash	197,214	197,214
Taxes receivable	101,983	101,983
Due from other agencies	130,363	130,363
Other receivables	89,688	89,688
Prepaid expenses	22,557	22,557
Total Assets	$ 3,900,061	$ 3,900,061
Liabilities		
Accounts payable	$ 144,646	$ 144,646
Accrued salaries	77,138	77,138
Developer deposits	143,621	143,621
Total Liabilities	365,405	365,405
Total Liabilities and Deferred Inflows of Resources	365,405	365,405
Fund Balance		
Nonspendable	22,557	22,557
Restricted	-	-
Committed	45,200	45,200
Assigned	23,226	23,226
Unassigned	3,443,673	3,443,673
Total Fund Balance	3,534,656	3,534,656
Total Liabilities, Deferred Inflows of Resources and Fund Balance	$ 3,900,061	$ 3,900,061

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The accompanying notes are an integral part of this statement.

CITY OF TANEYTOWN, MARYLAND
Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Fund
For the Year Ended June 30, 2026

	General	Total Governmental Fund
Revenues		
Local property taxes	$ 3,701,933	$ 3,701,933
Local income taxes	1,380,348	1,380,348
Other local taxes	10,532	10,532
Licenses and permits	105,186	105,186
Intergovernmental revenues	1,327,576	1,327,576
Service charges	37,785	37,785
Fines and forfeitures	326,124	326,124
Miscellaneous revenues	93,839	93,839
Total Revenues	6,983,323	6,983,323
Expenditures		
General government	1,160,678	1,160,678
Public safety	2,750,190	2,750,190
Public works	1,983,515	1,983,515
Parks, recreation, and culture	808,174	808,174
Economic development	86,119	86,119
Debt service	122,946	122,946
Total Expenditures	6,911,622	6,911,622
Excess of Revenues over Expenditures	71,701	71,701
Fund Balance - July 1, 2025	3,462,955	
Fund Balance - June 30, 2026	$ 3,534,656	
Adjustments for the Statement of Activities		
Capital outlay		714,695
Depreciation expense		(961,716)
Loss on disposal of capital asset		(14,961)
Contribution of capital asset		5,690,220
Debt service expenditures		100,280
Change in accrued interest		878
Compensated absences		(20,638)
Net pension adjustment		45,718
Change in Net Position of Governmental Activities		$ 5,626,177

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The accompanying notes are an integral part of this statement.

CITY OF TANEYTOWN, MARYLAND
Reconciliation of Fund Balance to Net Position of Governmental Activities
June 30, 2026

Fund balance - governmental fund	$	3,534,656
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds:		
Capital assets, net		18,973,311
Deferred outflows of resources		1,370,796
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds:		
Accrued interest payable		(5,745)
Compensated absences		(176,462)
Long-term debt		(546,555)
Net pension liability		(2,906,808)
Deferred inflows of resources - pension related		(625,318)
Net position - governmental activities	$	19,617,875

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CITY OF TANEYTOWN, MARYLAND
Statement of Net Position
Proprietary Fund
June 30, 2026

	Utility Fund	Total Proprietary Fund
Assets		
Current Assets		
Cash and cash equivalents	$ 1,525,491	$ 1,525,491
Restricted cash	6,745,760	6,745,760
Due from customers	754,657	754,657
Other receivables	4,994	4,994
Prepaid expenses	1,175	1,175
Total Current Assets	9,032,077	9,032,077
Capital Assets		
Land	182,621	182,621
Infrastructure	43,359,921	43,359,921
Buildings and improvements	409,525	409,525
Machinery and equipment	4,959,011	4,959,011
Construction in progress	3,420,494	3,420,494
Total Capital Assets	52,331,572	52,331,572
Less: accumulated depreciation	(24,389,826)	(24,389,826)
Total Capital Assets, net	27,941,746	27,941,746
Total Assets	36,973,823	36,973,823
Deferred Outflows of Resources	316,081	316,081
Total Assets and Deferred Outflows of Resources	37,289,904	37,289,904
Liabilities		
Current Liabilities		
Accounts payable	326,800	326,800
Accrued expenses	173,876	173,876
Current portion of bond and loans payable	893,484	893,484
Total Current Liabilities	1,394,160	1,394,160
Noncurrent Liabilities		
Noncurrent portion of bond and loans payable	5,805,953	5,805,953
Net pension liability	441,308	441,308
Total Noncurrent Liabilities	6,247,261	6,247,261
Total Liabilities	7,641,421	7,641,421
Deferred Inflows of Resources	74,556	74,556
Total Liabilities and Deferred Inflows of Resources	7,715,977	7,715,977
Net Position		
Net investment in capital assets	21,242,309	21,242,309
Restricted for specific purposes	6,745,760	6,745,760
Unrestricted	1,585,858	1,585,858
Total Net Position	$ 29,573,927	$ 29,573,927

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The accompanying notes are an integral part of this statement.

CITY OF TANEYTOWN, MARYLAND
Statement of Revenues, Expenses, and Change in Net Position
Proprietary Fund
For the Year Ended June 30, 2026

	Utility Fund	Total Proprietary Fund
Operating Revenues		
Charges for services	$ 2,940,965	$ 2,940,965
Rental income	141,917	141,917
Miscellaneous income	3,745	3,745
Total Operating Revenues	3,086,627	3,086,627
Operating Expenses		
Salaries	744,273	744,273
Professional fees	311,690	311,690
Heat, light, and power	379,468	379,468
Employee benefits	268,561	268,561
Supplies	514,859	514,859
Depreciation	1,226,958	1,226,958
Insurance	52,464	52,464
Maintenance	333,321	333,321
Office	41,853	41,853
Total Operating Expenses	3,873,447	3,873,447
Operating Loss	(786,820)	(786,820)
Nonoperating Revenues (Expenses)		
Interest income	156,853	156,853
Intergovernmental revenues - capital grants	114,490	114,490
Benefit assessments	7,790	7,790
Interest expense and fiscal agent fees	(264,642)	(264,642)
Capital contributions	3,554,000	3,554,000
Total Nonoperating Revenues (Expenses)	3,568,491	3,568,491
Net Income before Unusual or Infrequent Item	2,781,671	2,781,671
Unusual or Infrequent Item		
PFAS settlement	480,920	480,920
Change in Net Position	3,262,591	3,262,591
Total Net Position, beginning of year	26,311,336	26,311,336
Total Net Position, end of year	$ 29,573,927	$ 29,573,927

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The accompanying notes are an integral part of this statement.

CITY OF TANEYTOWN, MARYLAND
Statement of Cash Flows
Proprietary Fund
For the Year Ended June 30, 2026

	Business-type Activities - Enterprise Fund
	Utility Fund
Cash Flows from Operating Activities	
Cash receipts from customers	$ 2,974,364
Cash receipts from rental income	141,917
Cash received from PFAS settlement	480,920
Other operating cash receipts	2
Cash payments to suppliers for goods and services	(2,001,924)
Cash payments to employees for services	(848,515)
Net cash provided by operating activities	746,764
Cash Flows from Capital and Related Financing Activities	
Principal paid on loans payable	(851,342)
Purchase of capital assets	(24,386)
Current year construction of capital assets	(1,223,290)
Cash received from other governments -capital grants	114,490
Interest paid on capital debt	(241,774)
Net cash used in capital and related financing activities	(2,226,302)
Cash Flows from Investing Activities	
Interest income	156,853
Net cash provided by investing activities	156,853
Net decrease in cash and cash equivalents and restricted cash	(1,322,685)
Cash and cash equivalents and restricted cash - beginning of year	9,593,936
Cash and cash equivalents and restricted cash - end of year	$ 8,271,251
Reconciliation to Statement of Net Position	
Cash and cash equivalents	$ 1,525,491
Restricted cash	6,745,760
	$ 8,271,251

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The accompanying notes are an integral part of this statement.

Statement of Cash Flows
Proprietary Fund
For the Year Ended June 30, 2026

	Utility Fund
Reconciliation of Operating Loss to	
Net Cash provided by Operating Activities	
Operating loss	$ (786,820)
Depreciation expense	1,226,958
Amortization of premium	(3,743)
Net changes in operating assets and liabilities:	
Customer receivables	33,398
Prepaid expenses	8,337
Accounts payable	(108,210)
Deferred outflows	12,284
Deferred inflows	(146,405)
Accrued expenses	8,600
Net pension liability	21,445
	(170,551)
PFAS Settlement	480,920
Net cash provided by operating activities	$ 746,764
Non-cash item:	
Amortization of debt refinancing cost	$ 29,144
Capital assets acquired through developer contribution	$ 3,554,000
	3,583,144

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The accompanying notes are an integral part of this statement.

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

The City of Taneytown, Maryland (the City) was incorporated in 1884, pursuant to authority of Article XIE of the Constitution of Maryland and Article 23A of the Annotated Code of Maryland. The City operates under a Council-Mayor form of government and provides the following services as authorized by its charter: public safety, highways and streets, sanitation, health and social services, culture-recreation, public improvements, planning and zoning and general administrative services. The accompanying basic financial statements conform to accounting principles generally accepted in the United States of America.

Accounting principles generally accepted in the United States of America require that the reporting entity include (1) the primary government, (2) organizations for which the primary government is financially accountable and (3) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. The criteria provided in Governmental Accounting Standards Board Codification Section 2100 have been considered and there are no agencies or entities which should be presented with the City.

The Governmental Accounting Standards Board (GASB) is the standard-setting body for establishing governmental accounting and financial reporting principles. Governments are also required to follow the pronouncements of the Financial Accounting Standards Board (FASB) issued through November 30, 1989 (when applicable) that do not conflict with or contradict GASB pronouncements. In accordance with GASB Statement No. 62, *Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities that use Proprietary Fund Accounting*, the City has elected not to apply non-GASB pronouncements issued on or after November 30, 1989.

Government-wide and Fund Financial Statements

The City's basic financial statements include both government-wide (based on the City as a whole) and fund financial statements (reporting the City's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type. The City's public safety, public works, recreation and culture, economic development, debt service and general government services are classified as governmental activities. The City's water and sewer services are classified as business-type activities.

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NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The statement of net position presents the financial condition of the governmental and business-type activities of the City at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the City's governmental activities and for business-type activities of the City. Direct expenses are those that are specifically associated with a service, program, or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient for the goods and services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program, and interest earned on grants that is required to be used to support a particular program.

Revenues which are not classified as program revenues are presented as general revenues of the City, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental program or business activity is self-financing or draws from the general revenues of the City.

In the fund financial statements, financial transactions and accounts of the City are organized on the basis of funds. The operation of each fund is considered to be an independent fiscal and separate accounting entity, with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and managerial requirements.

The following is a brief description of the specific funds used by the City for the year ended June 30, 2026:

Governmental Fund Types

General Fund – This fund is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. The General Fund accounts for the normal recurring activities of the City (i.e., public safety, public works, parks and recreation, and general government activities, etc.). These activities are funded principally by property and income taxes on individuals and businesses, and grants from other governmental units.

Proprietary Fund Types

Enterprise Fund – The Utility fund accounts for the revenues generated from the charges for distribution of water and charges for sewer services provided to residential and commercial users of the City.

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NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year in which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. This approach differs from the manner in which governmental fund financial statements are prepared. Therefore, governmental fund financial statements include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for the governmental fund.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be "available" when they are collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The government considers all revenues as available if they are collected within 60 days after year-end. Expenditures generally are recorded when the related liability is incurred, as under accrual accounting. However, debt service expenditures as well as expenditures related to compensated absences and claims and judgments are recorded only when payment is due.

Business-type activities and all proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's enterprise fund are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

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NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Cash, Cash Equivalents and Investments

For purposes of the statement of cash flows, the City considers cash on hand, demand deposits, and all highly liquid investments and debt instruments with maturities of three months or less from the date of acquisition to be cash and cash equivalents. In some instances, cash resources of the individual funds are combined to form a pool of cash and investments. Investments are carried at market value in all funds. Investment income earned as a result of pooling is distributed to the appropriate funds based on the average balance of cash and investments of each fund.

Prepaid Items

Payments made to vendors for services that will benefit periods beyond the fiscal year-end are recorded as prepaid items. Prepaid items are equally offset by a fund balance reserve which indicates that they do not constitute "available spendable resources" even though they are a component of net current assets.

Receivables

Significant receivables include amounts from customers for utility services and various taxes. These receivables are due within one year. As of June 30, 2026, the City had no allowance for uncollectible accounts.

Short-term Interfund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet. Short-term interfund loans are classified as "interfund receivables/payables".

Capital Assets

Capital assets are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined as assets with an estimated useful life in excess of one year and a cost of $5,000 or more. Capital assets purchased or acquired are recorded at cost or, if donated, at the estimated fair market value upon receipt. Depreciation of property and equipment is computed on the straight-line method for financial reporting purposes.

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NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Depreciation is provided for over the following estimated useful lives of the assets:

Infrastructure	25 – 50 years
Buildings and Improvements	20 – 40 years
Equipment	5 – 10 years

Budgets and Budgetary Accounting

The City prepares an annual operating budget for the General Fund and Utility Fund on a basis consistent with accounting principles generally accepted in the United States of America. Budgeted amounts are subject to amendment during the fiscal year.

Compensated Absences

Full-time employees are eligible for paid annual leave, and all leave time must be earned before being taken. The amount employees accrue is based on their number of continuous service years. Employees will receive all of their unused earned vacation leave upon termination. Vacation leave can be carried over to subsequent calendar years, with a maximum of 80 hours. Employees who do not use their accrued leave by the end of the calendar year shall forfeit all annual leave in excess of 80 hours.

Full-time employees shall accrue four hours of sick leave per pay period. There is no maximum of sick leave that may be carried over to subsequent years. When leaving the employment of the City, the amount of accrued sick leave shall be applied to the employee's years of service under the formula and parameters as provided by the State Retirement System. At fiscal year-end, a liability is recorded for sick time estimated to be used in the coming fiscal year. If the employee balance is less than a year's accrual (104 hours) the full balance is recorded, if the employee has a larger balance, the average amount of leave used yearly over the last 5 years is recorded.

Exempt employees that work beyond 40 hours per week will be compensated with compensation time at a rate of one hour per hour worked beyond 8 hours per day. Such accrued time shall be used within six (6) months from the date it is earned. Any time which is unused after that period shall be forfeited. Balances remaining at fiscal year end are accrued as a liability.

The vested annual leave is expensed as incurred in the appropriate funds.

The liability for compensated absences at June 30, 2026 was $226,607 government-wide, which includes applicable payroll related costs. The whole amount is expected to be liquidated within one year and is presented as a current liability.

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NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Balance

The City has implemented GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, for its governmental funds. Under GASB Statement No. 54, fund balances are required to be reported according to the following classifications:

Nonspendable fund balance – Includes amounts that cannot be spent because they are either not in spendable form, or, for legal or contractual reasons, must be kept intact. This classification includes inventories, prepaid amounts, assets held for sale, and long-term receivables

Restricted fund balance – Constraints placed on the use of these resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors or other governments; or are imposed by law (through constitutional provisions or enabling legislation).

Committed fund balance – Amounts that can only be used for specific purposes because of a formal action (resolution or ordinance) by the City's highest level of decision-making authority, the Mayor and Council. The City's committed fund balance consists of open space / park impact fees as of June 30, 2026.

Assigned fund balance – Amounts that are constrained by the City's intent to be used for specific purposes, but that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the Mayor and Council. With the exception of the General Fund, this is the residual fund balance classification for all governmental funds with positive balances. The amount of assigned funds is related to collected police impact fees and the remaining lease obligations on a non-cancellable capital lease.

Unassigned fund balance – This is the residual classification of the General Fund. Only the General Fund reports a positive unassigned fund balance. Other governmental funds might report a negative balance in this classification, as the result of overspending for specific purposes for which amounts had been restricted, committed or assigned.

When both restricted and unrestricted resources are available for use, it is the City's policy to use externally restricted resources first, then unrestricted resources – committed, assigned, and unassigned – in order as needed.

Net Position

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net investment in capital assets consists of cost of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets, plus any proceeds remaining in cash and investments. Net position is reported as restricted when there are limitations imposed on its use either through the

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NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

enabling legislation adopted by the City or through external restrictions imposed by creditors, grantors, laws or regulations of other governments. When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

Interfund Transactions

Quasi-external transactions are accounted for as revenues or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers.

Use of Estimates

The preparation of basic financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the basic financial statements and accompanying notes. Actual results could differ from those estimates.

New Accounting Pronouncements

The City implemented GASB Statement No. 103, *Financial Reporting Model Improvements*, for the fiscal year ended June 30, 2026. This statement enhances the effectiveness of the financial reporting model by improving the information provided in the Management's Discussion and Analysis (MD&A), clarifying presentation requirements for proprietary fund revenues and expenses, and standardizing the reporting of unusual or infrequent items.

The implementation of this standard resulted in changes to the presentation and structure of certain financial statements and required supplementary information; however, it did not require a restatement of beginning net position or fund balance.

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NOTE 2 DEPOSITS WITH FINANCIAL INSTITUTIONS AND INVESTMENTS

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. Custodial credit risk for investments exists when, in the event of the failure of the counterparty to a transaction, a government may be unable to recover the value of investment or collateral securities that are in the possession of an outside party. As of year-end, the total amount of the City's bank balances were $12,081,235 the carrying amount of deposits was $11,826,371, and cash on hand was $350.

The City maintains deposits at two financial institutions. As of June 30, 2026, all deposits were covered by the Federal Deposit Insurance Corporation and securities held by the pledging financial institution's trust department in the City's name.

The City's cash and cash equivalents as of June 30, 2026, reconciled to the total presented in the Statement of Net Position, are as follows:

	Governmental Activities	Business-Type Activities	Total
Cash on hand	$ 350	$ -	$ 350
Bank deposits	3,555,120	8,271,251	11,826,371
	$ 3,555,470	$ 8,271,251	$ 11,826,721

Credit Risk

Credit risk is defined as the risk that an issuer or other counterparts to an investment in debt securities will not fulfill its obligation.

The City shall invest only in the following types of securities, which are authorized by the State:

- Obligations of U.S. governmental agencies
- Fully collateralized certificates of deposit
- Bankers acceptances with the highest quality letter and numerical rating
- Municipal securities with the highest quality letter and numerical rating
- Money market mutual funds containing securities of U.S. governmental agencies
- Local Government Investment Pool administered by the State Treasurer

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NOTE 2 DEPOSITS WITH FINANCIAL INSTITUTIONS AND INVESTMENTS (Continued)

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer, not applicable to investments issued or explicitly guaranteed by the U.S. government, investments in mutual funds and external investment pools or other pooled investments.

Restricted Cash

Cash is restricted for the following purposes as of June 30, 2026:

	Governmental Activities	Business-Type Activities	Total
Developer deposits	$ 152,014	$ -	$ 152,014
Open space/park impact	45,200	-	45,200
Capital infrastructure	-	6,718,878	6,718,878
Loan reserve fund	-	26,882	26,882
	$ 197,214	$ 6,745,760	$ 6,942,974

NOTE 3 PROPERTY TAXES

The City's property taxes are levied each July 1 at rates enacted by the Mayor and Council on the total assessed value as determined by the Maryland State Department of Assessments and Taxation.

Property taxes become delinquent on October 1. Interest accrues at 0.5% monthly for delinquent property taxes. Total assessable base on which levies were made for the year ended June 30, 2026, was $970,166,836 and the property tax rate was $0.37 per $100 of assessed value.

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NOTE 4 CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2026 was as follows:

Primary Government:

Governmental Activities:	Balance July 1, 2025	Additions	Dispositions	Transfers	Balance June 30, 2026
Capital assets, not depreciated					
Land	$ 1,085,460	$ 4,500	$ -	$ -	$ 1,089,960
Construction in progress	2,963,333	411,162	-	(374,799)	2,999,696
Total capital assets, not depreciated	4,048,793	415,662	-	(374,799)	4,089,656
Capital assets, depreciated					
Buildings and improvements	5,022,123	-	(7,380)	-	5,014,743
Machinery and equipment	3,448,479	621,163	(116,253)	-	3,953,389
Infrastructure	11,903,815	5,368,090	-	374,799	17,646,704
Total capital assets, depreciated	20,374,417	5,989,253	(123,633)	374,799	26,614,836
Accumulated depreciation	(10,878,137)	(961,716)	108,672	-	(11,731,181)
Governmental activities - Capital assets, net	$ 13,545,073	$ 5,443,199	$ (14,961)	$ -	$ 18,973,311

Depreciation expense for the year ended June 30, 2026 was charged to each function as follows:

General government	$ 73,024
Public safety	142,790
Public works	575,566
Parks, recreation, and culture	170,336
	$ 961,716

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NOTE 4 CAPITAL ASSETS (Continued)

Business-type Activities	Balance July 1, 2025	Additions	Dispositions	Transfers	Balance June 30, 2026
Capital assets, not depreciated					
Land	$ 182,621	$ -	$ -	$ -	$ 182,621
Construction in progress	3,840,321	1,204,440	-	(1,624,267)	3,420,494
Total capital assets, not depreciated	4,022,942	1,204,440	-	(1,624,267)	3,603,115
Capital assets, depreciated					
Buildings and improvements	409,525	-	-	-	409,525
Machinery and equipment	4,934,625	24,386	-	-	4,959,011
Infrastructure	38,181,656	3,553,998	-	1,624,267	43,359,921
Total capital assets, depreciated	43,525,806	3,578,384	-	1,624,267	48,728,457
Accumulated depreciation	(23,162,868)	(1,226,958)	-	-	(24,389,826)
Business-type activities Capital assets, net	$ 24,385,880	$ 3,555,866	$ -	$ -	$ 27,941,746

Depreciation expense for the year ended June 30, 2026 was charged to each function as follows:

Water services	$ 414,647
Sewer services	812,311
	$ 1,226,958

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NOTE 5 DEBT OBLIGATIONS

Debt outstanding as of June 30, 2026 is as follows for:

Governmental Activities:

Purpose	Rate	Amount
$400,000 Infrastructure Financing Bonds - 2004 Series A; Due in annual principal installments of $7,600 - $23,600 plus semi annual interest payments. The bonds mature on May 1, 2034.	4.6% Avg.	$ 161,000
$436,698 2012 Refunding of the General Obligation Bond, Series 2009; Due in annual principal installments of $17,909 - $35,297 plus semiannual interest payments. The bonds mature on March 15, 2029.	4.24%	101,555
$897,000 General Obligations Bonds, 2011 Series A; Due in annual principal installments of $33,000 - $61,000, plus semi annual interest payments. The bonds mature on June 30, 2031.	2.75%	284,000
Total governmental activities		$ 546,555

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NOTE 5 **DEBT OBLIGATIONS** (Continued)

Business-type Activities:

Purpose	Rate	Amount
$1,184,000 General Obligation Bonds, 2011 Series A; Due in annual principal installments of $53,000 - $81,000 plus semiannual interest payments. The bonds mature on June 30, 2033.	2.75%	$ 525,000
$3,206,000 loan for Baltimore Street Water Main Extension; semiannual interest payments and annual principal payments of $134,843 - $208,749; annual administrative fee of $10,323; loan matures on February 1, 2029.	2.50%	611,097
$2,253,000 General Obligation Bonds, York Street Sanitary Sewer Improvements Project, 2012 Series (USDA); Due in quarterly principal and interest installments of $20,503. The bonds mature on June 28, 2052.	2.00%	1,652,219
$805,000 Drinking Water Bond, 2012 Series; Due in annual principal installments of $39,350 - $45,419 plus semi-annual interest payments. The bond matures on February 1, 2032.	0.80%	267,161
$6,356,974 Infrastructure Financing Bonds, 2014 Series A-1; Due in annual principal installments of $111,974 - $590,000, starting in 2019, plus semiannual interest payments. The bonds mature on May 1, 2032. Includes unamortized bond premium of $22,460.	3.48% Avg.	3,230,000
$826,713 Infrastructure Financing Bonds, 2014 Series A-2; Due in annual principal installments of $26,187 - $56,000 plus semiannual interest payments. The bonds mature on May 1, 2034.	3.54% Avg.	391,500
Total business-type activities		$ 6,676,977

Debt service requirements are as follows:

	Principal	Interest & Fees	Total
2027	993,911	235,237	1,229,147
2028	1,029,924	205,937	1,235,861
2029	1,064,136	171,981	1,236,117
2030	841,986	130,117	972,104
2031	876,297	100,087	976,384
2032-2036	1,306,673	181,850	1,488,523
2037-2041	312,467	97,593	410,060
2042-2046	345,300	64,760	410,060
2047-2051	381,584	28,476	410,060
2052	71,253	7,696	78,949
	$ 7,223,531	$ 1,223,734	8,447,265

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NOTE 5 **DEBT OBLIGATIONS** (Continued)

Changes in Non-Current Liabilities

During the year ended June 30, 2026 the following changes in debt obligations occurred:

	July 1, 2025	Additions	Reductions	June 30, 2026	Due within One year
Bonds 2004, Series A	$ 177,200	-	$ (16,200)	$ 161,000	$ 17,000
Bonds 2012 Refunding	132,635	-	(31,080)	101,555	32,427
Bonds 2011, Series A	930,000	-	(121,000)	809,000	120,000
USDA 2012	1,700,767	-	(48,548)	1,652,219	49,149
Baltimore St. Water Main Ext.	804,941	-	(193,844)	611,097	198,690
2012 Series Drinking Water Bond	310,459	-	(43,299)	267,160	43,645
2014 Series A-1 Bonds	3,705,000	-	(475,000)	3,230,000	490,000
2014 Series A-2 Bonds	433,000	-	(41,500)	391,500	43,000
Total debt obligations	$ 8,194,002	$ -	$ (970,471)	$ 7,223,531	$ 993,911
Unamortized bond premium				22,460	
Total carrying value of debt obligations				$ 7,245,991	

As of June 30, 2026, the current debt obligations are recorded as follows:

Governmental activities	$ 100,427
Business-type activities	893,484
Total current obligations	$ 993,911

Interest Expense

For the year ended June 30, 2026, total interest costs were $286,430 and reported as follows: interest expense of $21,788 for governmental activities and $264,642 for business-type activities. Cash paid for interest for business-type activities was $241,774.

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NOTE 6 PENSION BENEFITS

Cost-sharing Multiple Employer Pension Plan:

Plan description
All permanent employees of the City who are expected to work at least 500 hours in the fiscal year are provided retirement benefits through the Maryland State Retirement and Pension System through two separate plans: Employee's Contributory Pension System ("Pension System") and the Law Enforcement Officers Pension System (LEOPS).

The Pension System is a defined benefit plan and multiple employer system. The plan involves state-wide participation of employees from numerous other state and local governmental units. The system is administered by the Maryland State Retirement Agency pursuant to the Annotated Code of Maryland.

Under the Pension System, members may retire after 30 years of service or the attainment of age 62 with five years of service, age 63 with four years of service, age 64 with three years of service or age 65 or over with two years of service.

LEOPS provides retirement allowances and other benefits for State and local law enforcement officers. This system includes both retirement plan and pension plan provisions which are applicable to separate portions of the State System's membership. The retirement plan provisions are applicable to those members who, on the date they elected to participate in LEOPS, were members of the Employees' Retirement System. The State System's pension plan provisions are applicable to all other participating law enforcement officers.

A member of LEOPS is eligible for full retirement benefits upon the earlier of attaining age 50 or accumulating 25 years of eligibility service regardless of age.

The Maryland State Retirement and Pension System does not prepare or maintain separate actuarial reports for the participating governmental units. The Maryland State Retirement and Pension System issues a comprehensive annual financial report. The report can be obtained from the agency's offices at:

Maryland State Retirement and Pension Systems
120 East Baltimore Street
Baltimore, Maryland 21202

Funding policy

Obligations to contribute to the plans were established under Titles 22 and 23 of the State Personnel and Pensions Article of the Maryland Code.

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NOTE 6 **PENSION BENEFITS** (Continued)

Members of the Pension System contribute 2% of their gross employee compensation and members of LEOPS contribute 7%. The total contributions from the employees for the fiscal years ended June 30 were as follows:

2026	$	99,443
2025		82,521
2024		69,608
2023		70,516
2022		79,637
2021		74,696
2020		67,618
2019		68,003
2018		68,400
2017		64,760

The City also contributed to the System, in amounts equal to 100% of the required contributions for both Plans. The amounts contributed for the years ended June 30 were as follows:

2026	$	514,834
2025		383,898
2024		293,576
2023		324,705
2022		341,114
2021		312,851
2020		246,102
2019		253,565
2018		238,930
2017		234,205

Total pension expense for the year ended June 30, 2025 was $251,748; $176,405 for governmental activities and $75,343 for business-type activities.

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NOTE 6 **PENSION BENEFITS** (Continued)

Key actuarial methods and assumptions:

Actuarial Method	Entry Age Normal
Amortization Method	Level percentage of payroll, closed
Actuarial Valuation Date	June 30, 2025
Inflation	In the 2025 actuarial valuation, 2.5% general, 3% wage In the 2024 actuarial valuation, 2.5% general, 3% wage
Salary Increases	In the 2025 actuarial valuation, 3% to 22.50% In the 2024 actuarial valuation, 3% to 22.50%
Investment Rate of Return	In the 2025 actuarial valuation, 6.80% In the 2024 actuarial valuation, 6.80%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2024 valuation pursuant to the 2024 experience study for the period July 1, 2018 to June 30, 2023.
Mortality	Various versions of the Pub-2010 Mortality Tables with projected generational mortality improvements based on the MP-2021 fully generational mortality Improvements scale for males and females.

Investments

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of geometric real rates of return were adopted by the Board after considering input from the System's investment consultant(s) and actuary(s). For each major asset class that is included in the System's target asset allocation as of June 30, 2025, these best estimates are summarized in the following table:

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NOTE 6 **PENSION BENEFITS** (Continued)

	2025		2024	
	Target Allocation	Long-Term Expected Real Rate of Return	Target Allocation	Long-Term Expected Real Rate of Return
Asset Class				
Public equity	34%	5.9%	34%	6.0%
Private equity	16%	8.5%	16%	8.5%
Rate sensitive	20%	3.0%	20%	2.4%
Credit opportunity	9%	5.4%	9%	5.4%
Real assets	15%	5.9%	15%	5.5%
Absolute return	6%	3.8%	6%	3.9%
	100%		100%	

The above was the Board of Trustees' adopted asset allocation policy and best estimate of geometric real rates of return for each major asset class as of June 30, 2025 and Juen 30, 2024. For the years ended June 30, 2025 and 2024, the annual money-weighted rate of return on pension plan investments, net of the pension plan investment expense, was 9.83% and 6.89%, respectively. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Discount rate

A single discount rate of 6.80% was used to measure the total pension liability. The single discount rate was based on the expected rate of return on pension plan investments of 6.80%.The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the net pension liability

Regarding the sensitivity of the net pension liability to changes in the single discount rate, the following presents the plan's net pension liability, calculated using a single discount rate of 6.80%, as well as what the plan's net pension liability would be if it were calculated using a single discount rate of 1-percentage-point lower or 1-percentage-point higher:

System:	1% decrease 5.80%	NPL at 6.80%	1% increase 7.80%
Employees' Pension	$ 2,040,300	$ 1,372,282	$ 815,457
LEOPS	2,937,660	1,975,834	1,174,109
	$ 4,977,960	$ 3,348,116	$ 1,989,566

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NOTE 7 DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES

For the year ended June 30, 2026, the City reported deferred outflows and inflows of resources related to the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of pension assumptions	$ 96,979	$ 4,287
Difference between actual and expected experience	342,514	46,148
Net difference between projected and actual earnings on pension plan investments	255,247	170,498
Change in proportionate share	419,019	478,941
City contributions subsequent to the measurement date	514,834	-
	1,628,593	699,874
Other deferred outflows and inflows:		
Unearned revenue - American Rescue Plan	-	-
Unamortized cost related to debt refunding	58,284	-
	$ 1,686,877	$ 699,874

Deferred outflows of resources of $514,834 related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2027.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows for the years ending June 30:

2027	$ (211,130)
2028	(59,988)
2029	(35,623)
2030	(55,572)
2031	(51,572)
	$ (413,885)

NOTE 8 GRANTS FROM GOVERNMENTAL UNITS

Federal and state governmental units represent an important source of supplementary funding used to finance construction, maintenance, employment programs, and other activities beneficial to the community. The grants received by the City specify the purpose for which the grant funds are to be used, and such grants are subject to audit by the granting agency or its representative if Federal expenditures for the fiscal year exceed $1,000,000. For fiscal year 2026, the City's federal grant expenditures did not exceed $1,000,000.

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NOTE 9 RISKS, COMMITMENTS AND CONTINGENT LIABILITIES

Grant Funds

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although it is believed by management that such disallowances will be immaterial.

Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City purchases commercial insurance coverage for these types of losses, including worker's compensation and employee health and accident insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 10 RESTRICTED NET POSITION

As of June 30, 2026, restricted net position for business-type activities consists of the following:

WWTP loan reserve	$ 26,882
Future capital infrastructure	6,718,878
Total	$ 6,745,760

NOTE 11 UNUSUAL OR INFREQUENT INFLOW

During the fiscal year ended June 30, 2026, the City recognized a gross inflow of $480,920 resulting from the national class-action litigation settlement regarding Polyfluoroalkyl Substances (PFAS) contamination. These settlement proceeds directly impact the financial resources of the Utility Fund and are intended to support ongoing water quality monitoring, future treatment infrastructure upgrades, and general remediation efforts.

The underlying contamination event and the subsequent multi-year legal settlement distributions are entirely outside the control of City management. Because the timing and exact amounts of these distributions are determined randomly by the national settlement administrator based on court-approved allocation schedules, the City cannot accurately predict or control future resource inflows related to this matter.

NOTE 12 SUBSEQUENT EVENTS

Subsequent events are defined as events or transactions that occur after the Statement of Net Position date through the date that the financial statements are available to be issued. As of XX, 2026 the date the financial statements were available to be issued, the City performed an evaluation and revealed the following items for disclosure.

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NOTE 12 **SUBSEQUENT EVENTS** (Continued)

In July 2026, the Mayor & Council passed Resolution 2026-06A to use restricted Utility Funds to pay down debt service. On 8/12/26 a payment was made of $3,278,272; $3,230,000 in principal and $48,272 in interest paying in full the balance due on the 2014 Series A-1 bond. On 8/28/26, a payment was made of $643,043; $611,097 in principal and $31,946 in interest paying in full the balance due on the MDE Drinking Water Bond.

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CITY OF TANEYTOWN, MARYLAND
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget to Actual - General Fund

For the year ended June 30, 2026	Original Budget	Final Appropriated Budget	Variance Between Original and Final Budget	Actual	Variance with Final Budget Positive (Negative)
Local Property Taxes					
Real property	$ 3,591,593	$ 3,591,593	$ -	$ 3,559,941	$ (31,652)
Personal property	150,000	150,000	-	131,550	(18,450)
Penalties and interest	10,000	10,000	-	10,442	442
Total Local Property Taxes	3,751,593	3,751,593	-	3,701,933	(49,660)
Local Income Taxes	1,045,000	1,380,000	335,000	1,380,348	348
Other Local Taxes					
Admissions and amusement taxes	8,750	8,750	-	10,532	1,782
Total Other Local Taxes	8,750	8,750	-	10,532	1,782
Licenses and Permits					
Alcoholic beverages	3,000	3,000	-	3,150	150
Trader's licenses	12,000	12,000	-	11,880	(120)
Building permits	2,000	2,000	-	660	(1,340)
Cable franchise fees	98,000	98,000	-	88,996	(9,004)
Solicitors License	150	150	-	500	350
Total Licenses and Permits	115,150	115,150	-	105,186	(9,964)
Intergovernmental Revenues					
State aid for police protection	110,000	110,000	-	121,643	11,643
Highway user revenues	580,816	559,326	(21,490)	551,384	(7,942)
County tax differential	523,033	523,033	-	523,033	-
Road levy	4,901	4,901	-	4,901	-
Grants	864,781	-	(864,781)	126,615	126,615
Total Intergovernmental Revenues	2,083,531	1,197,260	(886,271)	1,327,576	130,316
Service Charges					
Zoning fees	2,500	2,500	-	1,015	(1,485)
Non-refundable developer fees	2,500	2,500	-	5,000	2,500
Public safety charges	5,000	5,000	-	4,170	(830)
Public parking facilities	7,000	7,000	-	2,871	(4,129)
Recreation charges	20,000	20,000	-	20,576	576
Other	-	-	-	4,153	4,153
Total Service Charges	37,000	37,000	-	37,785	785

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The accompanying notes are an integral part of this statement.

CITY OF TANEYTOWN, MARYLAND
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget to Actual - General Fund

For the year ended June 30, 2026	Original Budget	Final Appropriated Budget	Variance Between Original and Final Budget	Actual	Variance with Final Budget Positive (Negative)
Fines and Forfeitures					
Parking and code enforcement fines	7,700	327,700	320,000	326,124	(1,575)
Total Fines and Forfeitures	7,700	327,700	320,000	326,124	(1,575)
Miscellaneous Revenues					
Interest income	47,500	27,500	(20,000)	23,835	(3,665)
Rental income	3,341	3,341	-	3,286	(55)
Sale of property (other than tax sale)	-	28,450	28,450	28,450	-
Other	5,000	5,000	-	38,268	33,268
Total Miscellaneous Revenues	55,841	64,291	8,450	93,839	29,548
Total Revenues	7,104,565	6,881,744	(222,821)	6,983,323	101,579
General Government					
Legislative					
Mayor and Council salaries	28,000	28,000	-	26,333	1,667
Fringe benefits	5,550	5,550	-	4,887	663
Total salaries and fringe benefits	33,550	33,550	-	31,220	2,330
Other operating	35,565	35,565	-	32,086	3,479
Total Legislative	69,115	69,115	-	63,306	5,809
Executive			-		
City Manager salaries	94,951	94,951	-	112,012	(17,061)
Fringe benefits	72,517	72,517	-	39,699	32,818
Total salaries and fringe benefits	167,468	167,468	-	151,711	15,757
Other operating	12,200	12,200	-	10,749	1,451
Total Executive	179,668	179,668	-	162,460	17,208
Financial Administration			-		
Finance salaries	146,817	146,817	-	156,215	(9,398)
Clerk salaries	70,224	70,224	-	70,494	(270)
Fringe benefits	156,212	156,212	-	105,460	50,752
Total salaries and fringe benefits	373,253	373,253	-	332,169	41,084
Independent accounting and auditing	30,500	30,500	-	36,200	(5,700)
Other operating	34,699	34,699	-	26,346	8,353
Total Financial Administration	438,452	438,452	-	394,715	43,737
Legal	50,750	50,750	-	16,121	34,629

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CITY OF TANEYTOWN, MARYLAND
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget to Actual - General Fund

For the year ended June 30, 2026	Original Budget	Final Appropriated Budget	Variance Between Original and Final Budget	Actual	Variance with Final Budget Positive (Negative)
Planning and Zoning					
Salaries	56,555	56,555	-	62,248	(5,693)
Fringe benefits	23,870	23,870	-	14,706	9,164
Total salaries and fringe benefits	80,425	80,425	-	76,954	3,471
Other operating	20,572	20,572	-	16,844	3,728
Total Planning and Zoning	100,997	100,997	-	93,798	7,199
General Services					
Municipal Buildings					
Other operating	130,257	150,257	20,000	145,001	5,256
Capital outlay	-	-	-	-	-
Total Municipal Buildings	130,257	150,257	20,000	145,001	5,256
IT Department					
Salaries	102,862	102,862	-	114,871	(12,009)
Fringe benefits	52,736	52,736	-	52,402	334
Total salaries and fringe benefits	155,598	155,598	-	167,273	(11,675)
Other operating	127,480	127,480	-	118,004	9,476
Capital outlay	-	-	-	-	-
Total IT Department	283,078	283,078	-	285,277	(2,199)
Total General Services	413,335	433,335	20,000	430,278	3,057
Total General Government	1,252,317	1,272,317	20,000	1,160,678	111,639
Public Safety					
Police Department					
Salaries	1,540,438	1,566,438	26,000	1,504,826	61,612
Fringe benefits	732,477	734,467	1,990	659,005	75,462
Total salaries and fringe benefits	2,272,915	2,300,905	27,990	2,163,831	137,074
Other operating	412,990	430,990	18,000	396554	34,436
Capital outlay	80,000	110,000	30,000	189,805	(79,805)
Total Public Safety	2,765,905	2,841,895	75,990	2,750,190	91,705
Public Works					
Highways and Streets					
Salaries	317,787	317,787	-	341,765	(23,978)
Fringe benefits	143,578	143,578	-	117,832	25,746
Total salaries and fringe benefits	461,365	461,365	-	459,597	1,768
Other operating	520,525	672,875	152,350	677,700	(4,825)
Capital outlay	878,703	878,703	-	284,209	594,494
Total Highways and Streets	1,860,593	2,012,943	152,350	1,421,506	591,437
Waste collection	650,000	650,000	-	562,009	87,991
Total Public Works	2,510,593	2,662,943	152,350	1,983,515	679,428

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The accompanying notes are an integral part of this statement.

CITY OF TANEYTOWN, MARYLAND
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget to Actual - General Fund

For the year ended June 30, 2026	Original Budget	Final Appropriated Budget	Variance Between Original and Final Budget	Actual	Variance with Final Budget Positive (Negative)
Parks, Recreation, and Culture					
Salaries	156,381	156,381	-	144,319	12,062
Fringe benefits	57,534	57,534	-	53,233	4,301
Total salaries and fringe benefits	213,915	213,915	-	197,552	16,363
Other operating	324,075	364,075	40,000	369,941	(5,866)
Capital outlay	1,729,562	240,562	(1,489,000)	240,681	(119)
Total Parks, Recreation, and Culture	2,267,552	818,552	(1,449,000)	808,174	10,378
Economic Development					
Salaries	58,250	58,250	-	27,445	30,805
Fringe benefits	24,206	24,206	-	11,350	12,856
Total salaries and fringe benefits	82,456	82,456	-	38,795	43,661
Other operating	21,450	21,450	-	47,324	(25,874)
Total Economic Development	103,906	103,906	-	86,119	17,787
Debt Service					
Principal payments	100,280	100,280	-	100,280	-
Interest payments	25,281	25,281	-	22,666	2,615
Total Debt Service	125,561	125,561	-	122,946	2,615
Total Expenditures	9,025,834	7,825,174	(1,200,660)	6,911,622	913,552
Excess (Deficiency) of Revenues over (under) Expenditures	(1,921,269)	(943,430)	977,839	71,701	1,015,131
Other Financing Sources (Uses)					
Budgeted use of fund balance	1,921,269	943,430	(977,839)	-	(943,430)
Total Other Financing Sources (Uses)	1,921,269	943,430	(977,839)	-	(943,430)
Net change in fund balance	$ -	$ -	$ -	$ 71,701	$ 71,701

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The accompanying notes are an integral part of this statement.

CITY OF TANEYTOWN, MARYLAND
Notes to the Required Supplementary Information
Budget to Actual – General Fund
For the Year Ended June 30, 2026

NOTE 1 SIGNIFICANT VARIANCES

Significant variances in the Schedule of Revenues, Expenditures and Changes in Fund Balance, Budget to Actual – General Fund include the following:

Original to Final Budget Variances:

- Expenses such as fringe benefits are budgeted expecting maximum usage, and not adjusted at year end, as they are usually positive variances.
- The most significant budget amendments were related to the Memorial Park project, which was not completed. The City adjusted $1,489,000 down for capital outlay, removed the grant funding $864,781, and reduced need for fund balance of $624,219.
- The other significant budget amendments were to recognize an increase in local income tax revenue of $335,000 and adjust for the new source of revenue related to the speed camera program of $320,000, increasing the parking and code enforcement fines category.
- Operating costs for streets were increased by $152,350 to reflect costs for a significant snowstorm and use of HUR funds for an unexpected paving project.

Final Budget to Actual Variances:

- EDC grants and Police equipment grant were not budgeted $126,615 as they were "pass throughs" to cover specific expenses. EDC netted to zero (façade grants), Police grant was $68,848 and $89,083 was spent and capitalized.
- Police Salaries : turnover contributed to $61,612 less than budgeted.
- Waste collection $87,991. Budget figure based on estimated tons of refuse, less than anticipated. Not amended.
- Fringe benefits are budgeted for maximum possible usage. Actuals are usually lower.
- Capital outlay for Public works had two projects budgeted for $548,703 which did not take place. Not amended.

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CITY OF TANEYTOWN, MARYLAND
Schedule of the City's Proportionate Share of the Net Pension Liability

For the Year Ended June 30	2026			2025			2024			2023			2022		
	Employees' Pension System	Law Enforcement Officers' Pension System	Total	Employees' Pension System	Law Enforcement Officers' Pension System	Total	Employees' Pension System	Law Enforcement Officers' Pension System	Total	Employees' Pension System	Law Enforcement Officers' Pension System	Total	Employees' Pension System	Law Enforcement Officers' Pension System	Total
City's proportion of the net pension liability	0.005338410%	0.007686329%	0.013024739%	0.005021256%	0.006191138%	0.011212394%	0.005267089%	0.008046396%	0.013313485%	0.004889144%	0.010056895%	0.014946039%	0.004365509%	0.009833656%	0.014199165%
City's proportionate share of the net pension liability	$ 1,372,282	$ 1,975,834	$ 3,348,116	$ 1,320,813	$ 1,628,544	$ 2,949,357	$ 1,213,027	$ 1,853,110	$ 3,066,137	$ 978,246	$ 2,012,237	$ 2,990,483	$ 654,927	$ 1,475,275	$ 2,130,202
Covered-employee payroll	$ 1,509,626	$ 885,941	$ 2,395,567	$ 1,448,865	$ 682,375	$ 2,131,240	$ 1,287,682	$ 529,213	$ 1,816,895	$ 1,308,146	$ 633,906	$ 1,942,052	$ 1,179,546	$ 768,073	$ 1,947,619
City's proportionate share of net pension liability as a percentage of its covered-employee payroll	90.90%	223.02%	139.76%	91.16%	238.66%	138.39%	94.20%	350.16%	168.76%	74.78%	317.43%	153.99%	55.52%	192.07%	109.37%
Plan Fiduciary Net Position as a % of total pension liability			74.02%			72.08%			73.81%			76.27%			81.84%

CITY OF TANEYTOWN, MARYLAND
Schedule of Contributions and Related Ratios

For the Year Ended June 30	2026			2025			2024			2023			2022		
	Employees' Pension System	Law Enforcement Officers' Pension System	Total	Employees' Pension System	Law Enforcement Officers' Pension System	Total	Employees' Pension System	Law Enforcement Officers' Pension System	Total	Employees' Pension System	Law Enforcement Officers' Pension System	Total	Employees' Pension System	Law Enforcement Officers' Pension System	Total
Contractually required contribution	$ 187,321	$ 331,113	$ 518,434	$ 157,347	$ 226,551	$ 383,898	$ 131,472	$ 162,104	$ 293,576	$ 128,460	$ 196,245	$ 324,705	$ 111,585	$ 229,529	$ 341,114
Actual contribution	(187,321)	(331,113)	(518,434)	(157,347)	(226,551)	(383,898)	(131,472)	(162,104)	(293,576)	(128,460)	(196,245)	(324,705)	(111,585)	(229,529)	(341,114)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Covered-employee payroll	$ 1,509,626	$ 885,941	$ 2,395,567	$ 1,448,865	$ 682,375	$ 2,131,240	$ 1,287,682	$ 529,213	$ 1,816,895	$ 1,308,146	$ 633,906	$ 1,942,052	$ 1,179,546	$ 768,073	$ 1,947,619
Contributions as a percentage of covered-employee payroll	12.41%	37.37%	21.64%	10.86%	33.20%	18.01%	10.21%	30.63%	16.16%	9.82%	30.96%	16.72%	9.46%	29.88%	17.51%

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The accompanying notes are an integral part of this schedule.

CITY OF TANEYTOWN, MARYLAND
Schedule of the City's Proportionate Share of the Net Pension Liability

For the Year Ended June 30	2021			2020			2019			2018			2017		
	Employees' Pension System	Law Enforcement Officers' Pension System	Total	Employees' Pension System	Law Enforcement Officers' Pension System	Total	Employees' Pension System	Law Enforcement Officers' Pension System	Total	Employees' Pension System	Law Enforcement Officers' Pension System	Total	Employees' Pension System	Law Enforcement Officers' Pension System	Total
City's proportion of the net pension liability	0.003730616%	0.007747675%	0.011478292%	0.003455175%	0.008892775%	0.012347950%	0.003460656%	0.008521290%	0.011981946%	0.003168357%	0.008338549%	0.011506906%	0.003276261%	0.008568465%	0.011844727%
City's proportionate share of the net pension liability	$ 843,170	$ 1,751,080	$ 2,594,250	$ 712,651	$ 1,834,189	$ 2,546,840	$ 726,101	$ 1,787,903	$ 2,514,004	$ 685,116	$ 1,803,103	$ 2,488,219	$ 773,002	$ 2,021,646	$ 2,794,648
Covered-employee payroll	$ 1,053,610	$ 715,477	$ 1,769,087	$ 967,192	$ 618,697	$ 1,585,889	$ 902,248	$ 653,510	$ 1,555,758	$ 926,288	$ 627,423	$ 1,553,711	$ 897,386	$ 697,193	$ 1,594,579
City's proportionate share of net pension liability as a percentage of its covered-employee payroll	80.03%	244.74%	146.64%	73.68%	296.46%	160.59%	80.48%	273.58%	161.59%	73.96%	287.38%	160.15%	86.14%	289.97%	175.26%
Plan Fiduciary Net Position as a % of total pension liability			70.72%			72.34%			71.18%			69.38%			65.79%

For the Year Ended June 30	2021			2020			2019			2018			2017		
	Employees' Pension System	Law Enforcement Officers' Pension System	Total	Employees' Pension System	Law Enforcement Officers' Pension System	Total	Employees' Pension System	Law Enforcement Officers' Pension System	Total	Employees' Pension System	Law Enforcement Officers' Pension System	Total	Employees' Pension System	Law Enforcement Officers' Pension System	Total
Contractually required contribution	$ 96,164	$ 216,687	$ 312,851	$ 79,987	$ 166,115	$ 246,102	$ 70,952	$ 182,613	$ 253,565	$ 69,009	$ 169,921	$ 238,930	$ 64,487	$ 169,718	$ 234,205
Actual contribution	(96,164)	(216,687)	(312,851)	(79,987)	(166,115)	(246,102)	(70,952)	(182,613)	(253,565)	(69,009)	(169,921)	(238,930)	(64,487)	(169,718)	(234,205)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Covered-employee payroll	$ 1,053,610	$ 715,477	$ 1,769,087	$ 967,192	$ 618,697	$ 1,585,889	$ 902,248	$ 653,510	$ 1,555,758	$ 926,288	$ 627,423	$ 1,553,711	$ 897,386	$ 697,193	$ 1,594,579
Contributions as a percentage of covered-employee payroll	9.13%	30.29%	17.68%	8.27%	26.85%	15.52%	7.86%	27.94%	16.30%	7.45%	27.08%	15.38%	7.19%	24.34%	14.69%

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The accompanying notes are an integral part of this schedule.

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Mayor and City Council
City of Taneytown, Maryland

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, and each major fund of the City of Taneytown, Maryland, as of and for the year ended June 30, 2026, and the related notes to the financial statements, which collectively comprise the City of Taneytown, Maryland's basic financial statements and have issued our report thereon dated XX, 2026.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Taneytown, Maryland's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Taneytown, Maryland's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Taneytown, Maryland's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Taneytown, Maryland's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Signature
DeLeon & Stang, CPAs and Advisors
Frederick, Maryland
XX, 2026

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CITY OF TANEYTOWN

ORDINANCE 13-2026

AMENDMENTS TO CAMPAIGN FINANCE ORDINANCE

WHEREAS, pursuant to Section C-401(A) of the Charter of the City of Taneytown, the Mayor and City Council shall have the power to pass ordinances not contrary to the Constitution or laws of the State of Maryland as deemed necessary for the good government of the City and the protection and promotion of comfort, convenience, welfare and happiness of the residents of the City of Taneytown; and

WHEREAS, the Mayor and City Council believe that transparency in the means and manner by which individuals who seek public office in the City of Taneytown is of paramount importance in allowing a fair and open election contest and providing the citizens with all the information necessary to make a reasonable and informed decision on the individuals which will lead their community; and

WHEREAS, the Mayor and City Council enacted certain regulations regarding Campaign Finances with the adoption of Chapter 18 of the City Code in 2016 and subsequently amended Chapter 18 by Ordinance No. 08-2018; and

WHEREAS, the Mayor and City Council wish to adopt these recommendations to further the purposes and goals of Chapter 18

NOW THEREFORE, BE IT ENACTED AND ORDAINED BY THE COUNCIL OF THE CITY OF TANEYTOWN THAT:

Add to section 18 – 1 – the Nomination Period will run from January 1 to January 31 of each election year and candidates will be confirmed by March 31st. No nominations will be accepted after January 31

Remove in section 18 – 2 Time and manner of reporting – candidates - section B, C and D and replace with Campaign finance reports shall be filed with the Ethics Commission monthly on January 20th, February 20th and March 20th and no contributions to campaigns shall be accepted after April 20th. Campaign expenditures are allowed after April 20th.

Remove from section 18 – 4 – Time and manner of reporting – political committees - section B, C and D and replace with Campaign finance reports shall be filed with the Ethics Commission, February 20th March 20th and April 20th and no contributions to campaigns shall be accepted after April 20th. Campaign expenditures are allowed after April 20th. A final report shall is due on May 20th accounting for all expenditures after April 20th.

Remove from section 18 – 6 – time and manner of reporting – Individuals - section B, C and D and replace with Campaign finance reports shall be filed with the Ethics Commission on January 20th, February 20th and March 20th and no contributions to campaigns shall be accepted after April 20th. Campaign expenditures are allowed after April 20th.

SECTION ONE: That Subsection B of Section 18-9, Restrictions on campaign contributions, be amended and reenacted, and a new Subsection F be added, as follows:

18-9 F **Campaign Contributions by Minors**

An individual who is under 18 years old may make contributions to candidates and political committees, subject to limitations, if:

The decision to contribute is made knowingly and voluntarily by the minor;

The funds, goods or services contributed are owned or controlled by the minor, proceeds from a trust for which he or she is a beneficiary or funds withdrawn by the minor from a financial account opened and maintained in his or her name; and

The contribution is not made using funds given to the minor as a gift for the purpose of making the contribution and is not in any way controlled by another individual.

SECTION TWO: That Subsection A of Section 18-18, Forms and self-funding affidavit, be amended and as follows:

18-18 **A.** The Clerk of Taneytown shall be responsible for promulgating the forms necessary to carry out the intent of this article. A form shall be provided for candidates that solely self-fund their campaign, which shall contain an affidavit to such information and will be filed with the first report required under this article. Upon making this election, the candidate is prohibited from accepting campaign contributions for the remainder of the election cycle. These candidates shall be required to file an expenditure report at the times required by this article.

SECTION THREE: The provisions of this Ordinance are severable. If any provision, clause, sentence, word, or part of this Ordinance is held to be illegal, invalid, unconstitutional, or inapplicable to any person or circumstance, such illegality, invalidity, unconstitutionality, or inapplicability shall not affect or impair any of the remaining provisions, clauses, sentences, sections, words, or parts of this Ordinance or their application to other persons or circumstances. It is hereby declared to be the legislative intent that this Ordinance

would have been adopted without the provision, clause, sentence, section, word, or part determined to be illegal, invalid, unconstitutional, or inapplicable.

SECTION FOUR: This Ordinance shall become effective immediately upon adoption.

INTRODUCED THIS ____ DAY OF _____, 2026

_____

CLARA KALMAN, CITY CLERK

PASSED THIS _____ DAY OF _____2026 BY A VOTE OF _____ COUNCILMEMBERS IN FAVOR AND _____ COUNCILMEMBERS OPPOSED.

_____

CLARA KALMAN, CITY CLERK

APPROVED THIS _____ DAY OF _____2026.

_____

CHRISTOPHER G MILLER, MAYOR

ORDINANCE NO. 12 - 2026
CITY OF TANEYTOWN
SITE PLANS

WHEREAS, Section C-401(62) of the Charter of the City of Taneytown give the Mayor and City Council the power to exercise planning and zoning authority within the City of Taneytown; and

WHEREAS, the Mayor and City Council and the Planning and Zoning Commission of the City of Taneytown have herebefore adopted certain site plan regulations to assist in the exercise of the City's Planning and Zoning Authority; and

WHEREAS, the Mayor and City Council believe it is in the best interest of the Citizens of Taneytown to update these site plan regulations to reflect current practices and standards, including updating the the standards for measuring the adequacy of certain public facilities; and

WHEREAS, pursuant to the requirements of the Land Use Article of the Maryland Annotated Code, the Taneytown Planning and Zoning Commission has reviewed this Ordinance and recommended its adoption to the Mayor and City Council on _____; and

WHEREAS, pursuant to the requirements of the Land Use Article of the Maryland Annotated Code, the Mayor and City Council of the City of Taneytown have this proposed ordinance and held a public hearing thereon on October 7, 2026.

NOW THEREFORE, BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF TANEYTOWN:

CHAPTER 181 Site Plans shall be repealed in its entirety and replaced as follows:

ARTICLE I

General Provisions

§ 181-1. Purpose.

The purpose of this chapter is to assure that construction within the City of Taneytown is designed and developed in order to promote the public health, safety, and general welfare of the citizens by regulating the development of land in order to further the appropriate use of land; to protect land title; to implement the Taneytown and Environs Comprehensive Plan; to secure safety from fire and other dangers; to facilitate adequate and coordinated provision for transportation, water, sewerage, schools, parks, playgrounds, and other public requirements; to minimize the adverse impacts on adjacent properties; to preserve natural features such as stands of trees, streams, and other significant environmental features; and, in general, to facilitate the orderly, coordinated, efficient and economic development of the City of Taneytown.

§ 181-2. Definitions.

As used in this chapter, the following terms shall have the meanings indicated:

ABOVEGROUND INFRASTRUCTURE — Physical facilities and systems, and components thereof, which involve the construction and erection of poles, towers, communication lines and their supporting structures, and are used for or related to a nonresidential purpose.**[Added 12-11-2017 by Ord. No. 15-2017]**

ADEQUATE — Sufficient resources exist to safely serve existing and proposed development, specifically for:

A. Carroll County Public Schools: Based on current County and State standards.

B. Roads: minimum service rating of A or B (C for roads not maintained by the City).

C. Sewers: meet minimum conveyance and treatment capacity requirements of Maryland Department of the Environment (MDE) and U.S. Environmental Protection Agency (EPA) permits based on review by the City Engineer.

D. Water: meet minimum source quantity, quality, storage and transmission requirements as established by the City Engineer and City Hydrogeologist.

E. Stormwater facilities: meet minimum conveyance, treatment and attenuation requirements of County stormwater management standards for stormwater that will be conveyed through and from the property as well as upstream contributory areas.

ARTERIAL — A major street for carrying a large volume of through traffic in the area, normally controlled by traffic signs and/or signals.

BUILDING SITE — The portion of a lot on which a principal building could be erected in compliance with the requirements of the Zoning Ordinance.[1]

CITY — The City of Taneytown, Maryland.

COLLECTOR — A street designed to carry moderate volumes of traffic from local streets to arterial streets or from arterial to arterial.

COMAR — The Code of Maryland Regulations.

COMMISSION — The City of Taneytown Planning Commission.

COMPREHENSIVE PLAN — The most current Comprehensive Plan for the City of Taneytown and Environs as adopted by the Mayor and City Council of Taneytown and modified from time to time.

COUNCIL — The City Council of the City of Taneytown.

COUNTY — Carroll County, Maryland.

CUL-DE-SAC — A local public street with only one outlet that terminates in a vehicular turnaround and having an appropriate turnaround for the safe and convenient reversal of traffic movement.

DEVELOPER or SUBDIVIDER — An individual, partnership, firm, corporation, company, or agent thereof that undertakes or participates in the activities covered by these regulations, specifically, the development of a subdivision.

DEVELOPMENT RIGHTS AND RESPONSIBILITIES AGREEMENT — An agreement made pursuant to Chapter 178 of the City Code of the City of Taneytown as authorized by § 7-302 of the Land Use Article of the Maryland Annotated Code.**[Added 1-12-2009 by Ord. No. 13-2008]**

DRIVEWAY — The space specifically designated and reserved on the site for the movement of vehicles from a lot to a public street.

EASEMENT — A grant by the property owner of an interest in land for use by the public, a corporation, or person(s) for specified purposes.

ENVIRONMENTAL RESOURCE AREAS — Streams, stream buffers, one-hundred-year floodplains, habitats of threatened and endangered species, steep slopes, carbonate rock areas, reservoir watersheds, Use III waters, wellhead buffers and wetlands, all as defined herein.

FINAL APPROVAL — Approval of the plat/site plan by the Commission, as evidenced by certification on the plat/site plan by the Mayor, Chairman of the Commission, and the Zoning Administrator; constitutes authorization to record a plat/site plan.

FLAG OR PANHANDLE LOT — A lot with the appearance of a "frying pan" or "flag and staff" where access to a public road is created and maintained through the "handle" as the point of ingress and egress to the street or road for the main portion of the property.

FRONTAGE/FRONT LOT LINE — The portion of a lot adjacent to or parallel to a public road.

FRONT SETBACK/BUILDING RESTRICTION LINE — The line parallel to the front lot line fronting on the public road behind which building may occur on the lot.

HABITAT OF THREATENED AND ENDANGERED SPECIES — An area which, because of its physical, topographical or biological features, provides important elements for the maintenance, expansion and long-term survival of threatened and endangered species listed in COMAR, as amended or modified from time to time. This area may include breeding, feeding, nesting, resting, and migratory or overwintering areas. Physical or biological features include, but are not limited to, structure and composition of the vegetation, faunal community soils, water chemistry and quality and geologic, hydrologic and microclimatic factors.

INADEQUATE — Sufficient resources are not available to safely serve existing and proposed development.

LOT — A portion of a subdivision or parcel of land intended for building development, whether immediate or future; a parcel of land occupied or intended for occupancy by a use permitted in the Zoning Ordinance.[2]

LOT LINE — The property lines bounding the lot.

LOT LINE ADJUSTMENT — The relocation of a common property boundary where an additional lot is not created and where an existing altered lot size complies with any applicable district regulations.

LOT WIDTH — The horizontal distance between side lot lines measured at the front setback line.

MAJOR SUBDIVISION — A subdivision of four or more lots, which is contiguous to an existing or planned road or street, and which involves the construction of public improvements.

MINOR SUBDIVISION — A subdivision of no more than three lots, which is not contiguous to or in the path of a planned road and does not involve the construction of any public improvements.

ONE-HUNDRED-YEAR FLOODPLAIN — The meaning given in the Carroll County Floodplain Management Ordinance, as amended or modified from time to time.

PRIVATE STREET — Any way that is not owned by a government entity.

RESERVOIR WATERSHEDS — Areas which drain into an existing or proposed water supply reservoir.

SIDEWALK — A public way, which provides or is proposed to provide access for pedestrian traffic to abutting properties.

SIMPLIFIED SITE PLAN — A plan as specified in Article III of the Chapter that, pending the concurrence of the Zoning Administrator, is minor enough that it does not need to go before the Planning Commission for review or approval.

SITE PLAN OR PLAT — A drawing of the site showing the lot, streets and such other information required by these regulations:

A. Sketch site plan — A rough drawing of a proposed site prepared to allow review and comment by City Staff.

B. Concept site plan — A master drawing of a site prepared for the overall planning of a property desired to be developed.

C. Preliminary site plan — A master drawing of a site based on an approved concept plan prepared for the overall planning of a property desired to be developed, and which is in accordance with these regulations.

D. Final site plan — A master drawing of a site based on an approved preliminary plan prepared for the overall planning of the property, and which is in accordance with these regulations.

E. Final site plat — A drawing of any portion of the site which is desired to be made an official record in the office of the Clerk of the Circuit Court, and which may be all or a portion of a preliminary site plan.

STATE — The State of Maryland.

STEEP SLOPES — Areas with slopes greater than twenty-five-percent grade.

STREAM — Part of a watercourse, either naturally or artificially created, that contains intermittent or perennial base flow of groundwater origin. Ditches that convey surface runoff exclusively from storm events are not included in this definition.

STREAM BUFFERS — Areas which extend a minimum of 100 feet from the top of each perennial stream bank along both sides of a stream.

STREET or ROAD — A public way, which provides or is proposed to provide primary access for vehicular traffic to abutting properties.

SUBDIVISION — The division of any tract or parcel of land into two or more lots or parcels for immediate or future sale, lease or building development. Subdivision shall not mean:

A. Conveyance of property to a state, federal, or local government or a public utility if for utility right-of-way purposes.

B. Conveyance to an adjoining property owner if the transfer is made with the following statement in the deed: "The land conveyed herein is being transferred to an adjoining landowner to enlarge the grantee's existing property and shall be considered merged under the Subdivision Ordinance of the

City of Taneytown with the existing property of the grantee." Such conveyance requires the approval of the Commission and is permitted only where the land conveyed is not the subject of a current development plan. Any subsequent development of the land shall be subject to all the requirements of the City Code.

USE III WATERS — The meaning given by COMAR, Title 26.08.02, as amended or modified from time to time.

WAY — A passage, sidewalk, street or road.

WELLHEAD BUFFERS — Areas which extend a minimum of 100 feet around any existing or proposed community water supply well or well site, unless modified by the Commission, as may be designated on the adopted Water and Sewer Master Plan or the City of Taneytown Comprehensive Plan, or identified during the development process.

WETLAND — The meaning given for "nontidal wetland" in COMAR, Title 26.23.01.01 (62), as amended or modified from time to time.

ZONING ORDINANCE — Chapter 205 of the Code of the City of Taneytown.

§ 181-3. Site plan required; approval and recording.

From and after the effective date of these regulations, any developer contemplating the activities herein contained in this chapter shall cause a site plan to be made in accordance with the provisions set forth in these regulations, and a copy of such site plan shall be recorded by the County and the City only after final approval as stipulated in this code.

§ 181-4. Fees.

Fees for review of site plans may be established and amended by resolution of the Council.

ARTICLE II
Applicability and Requirements

§ 181-5. Applicability; waivers.

A. Except as otherwise permitted in this chapter, a person who has the right, title, or interest in a parcel of land must obtain site plan approval prior to obtaining any applicable permit(s) to commence any of the following activities on a parcel, or undertaking any alteration or improvement to a site for the following activities:

(1) The construction or placement of any new building or structure for any nonresidential use, including accessory buildings, structures and aboveground infrastructure. **[Amended 12-11-2017 by Ord. No. 15-2017]**

(2) The expansion of an existing nonresidential building or structure, including accessory buildings that increase the total floor area.

(3) The conversion of an existing building, in whole or in part, from a residential use to a nonresidential use.

(4) The establishment of a new nonresidential use even if no buildings or structures are proposed, including uses such as gravel pits, cemeteries, golf courses, and other nonstructural nonresidential uses.

(5) The conversion of an existing nonresidential use, in whole or in part, to another nonresidential use if the new use changes the basic nature of the existing use such that it increases the intensity of on-site or off-site impacts of the use, subject to the standards and criteria of site plan review described in this chapter.

(6) The construction of a residential building containing three or more dwelling units.

(7) The modification or expansion of an existing residential structure that increases the number of dwelling units in the structure to contain three or more dwelling units.

(8) The conversion of an existing nonresidential building or structure, in whole or in part, into three or more dwelling units.

(9) The construction or expansion of paved areas or other impervious surfaces, including walkways and access drives, where such expansion is subject to the requirements of Chapter 176 and Chapter 106 of the Code of the City of Taneytown.

B. The Planning Commission, with the concurrence of the Zoning Administrator, may waive the requirement for site plan approval where no extensive construction or improvements are sought.

(1) Before acting upon any application for a waiver, the Planning Commission and Zoning Administrator shall consider whether the use will affect existing drainage, traffic, relationships of buildings to each other, landscaping, buffering, lighting and other considerations of site plan approval, and that the existing facilities do not require upgraded or additional site improvements.

(2) Notice. Prior to the consideration of an application for waiver by the Planning Commission, the subject property shall be posted by the owner or developer with a notice not less than 22 inches by 28 inches at least 14 days prior to the consideration of the application for waiver. The posting shall include the name and address of the owner and/or developer, surveyor, or engineer, and the date for the meeting at which the Planning Commission shall consider the application for waiver. **[Added 12-9-2013 by Ord. No. 8-2013]**

§ 181-6. Compliance with local and state requirements.

A. All site plans shall conform to the City of Taneytown Comprehensive Plan, Zoning Ordinance, Subdivision Regulations,[3] and to all other applicable federal, state or local laws, regulations and ordinances, resolutions, and plans, including but not limited to the Carroll County Water and Sewer Master Plan.

B. In designing and laying out a site plan, the developer shall comply with all requirements of the Maryland Department of the Environment and Carroll County Health Department governing subdivision of land.

C. The proposed site plan shall not violate the provisions of any enforceable deed restrictions or covenants attached to the property.

[3]. **Editor's Note: See Chs. 180, Subdivision of Land, and 205, Zoning.**

D. The Commission may require more stringent design provisions if it is demonstrated that they are necessary to promote the public health, safety, or general welfare or to promote good site design and land use.

§ 181-7. Concurrency with subdivision.

Where the subdivision of land is proposed, the submission of the concept, preliminary and final site plans may occur concurrently with the submission of the concept, preliminary and final subdivision plan or plat as required by Chapter 180 of the Code of the City of Taneytown.

§ 181-8. Conformance to site plan.

A. It shall be unlawful for any person to construct, erect or alter any building or structure, or develop, change or improve land for which a site plan is required, except in accordance with the approved or amended site plan, or site plan waiver process as stipulated in this Code.

B. No applicable permit(s) shall be issued to construct, erect or alter any building or structure, or develop or improve any land that is subject to the provisions of this chapter, until an applicable site plan has been submitted and received final approval as determined by the Commission unless such site plan shall have been waived or a simplified site plan approved pursuant to the provisions of this chapter.

C. No applicable permit(s) shall be issued until the site plan shall have received final approval and all provisions of the site plan and all other applicable regulations governing the building or development have been complied with.

D. Nonconformance with an approved final site plan shall be grounds for an order stopping all work, cessation of applicable permit(s) and any other such measures as authorized by this chapter or the Code of the City of Taneytown.

Article III

Administrative Processes

§ 181-9 **Specific requirements.**

A. Simplified Site Plan

(1) Upon the determination by the Zoning Administrator, and with the advisement of all appropriate review agencies, a simplified site plan may be filed by the owner/occupant of a proposed property that would require site plan approval as stipulated under §181-5 A. only if no review agency besides the City Department of Planning and Zoning would be involved.

(2) The simplified site plan shall be submitted in electronic and paper format and shall include:

(a) An accurate drawing of the lot drawn to scale, in an appropriate title block denoting the project name, property identifier, and noted as “Simplified Site Plan”.

(b) The present record owner of the property.

(c) A vicinity map.

(d) Date of drawing and any revision(s).

(e) Name and address of Property Owner, Developer, and Applicant.

(f) North arrow

(g) All adjacent property owner's names and addresses

(h) Current or proposed zoning district(s), proposed use, building height, lot coverage, and all setbacks.

(i) Total property area in acres.

(j) The location and size of the vehicular entrance to the site, the location of the parking area, and the number of parking or loading spaces required and provided.

(k) Water and sewer (septic) facilities, if required.

(m) The location, dimensions, height, elevations, use, and setbacks of all existing and proposed buildings.

(n) The square footage of impervious surface and the total area of disturbance.

(o) The proposed use of any structural addition.

(3) Site plans for construction or any portion thereof involving engineering, architecture or land surveying shall be prepared respectively by an engineer, architect or land surveyor duly registered in the State of Maryland to practice as such.

(a) The simplified site plan shall be signed by the Zoning Administrator to be approved.

(b) All applicable fees and escrow funds must be submitted in full.

B. Administrative Subdivision and Single Lot Development Review.

(1) The following Subdivision and Land Development projects shall be approved as an Administrative Subdivision and Single Lot Development Review after confirming that all applicable City Building, Zoning, Subdivision and Land Development Codes have been satisfied:

(a) Lot Consolidation

(b) Lot Line Adjustment

(c) Development of a residential lot of record.

Article IV

Sketch Site Plan

§ 181-10 **Specific requirements.**

A. A developer or property owner may, prior to preparing and submitting a concept site plan, present to City staff for review, a sketch site plan of the proposed development site for any guidance or comments.

B. The sketch site plan shall be submitted in electronic and paper format and shall include:

(1) The approximate location of all existing structures and wooded areas within the property.

(2) All existing streets, roads, and other significant environmental features within the property.

(3) Approximate location of all proposed buildings, structures, off-street parking, private driveways, and property lines

(4) Proposed building setbacks, height, lot area in acres, and lot coverage.

5) A North arrow and drawing scale.

(6) Direction of and approximate distance to the nearest existing major street intersection.

(7) Date of drawing submission and any revisions.

(8) Name and address of Property Owner and Applicant.

(9) Current or proposed zoning district(s), proposed use, and all required setbacks.

C. City staff shall review and evaluate the sketch site plan as soon as practicable and shall report their findings to the developer and the Planning Commission as to the merits and feasibility of the improvements contemplated by the sketch site plan.

D. At the developer's request, the Planning Commission may review and provide general guidance only for the submission of the Concept Site Plan. The Planning Commission cannot grant any approvals.

(1) The Developer must have their request for Planning Commission review into the city 30 days before the Planning Commission meeting for the item to be placed on the agenda.

ARTICLE V

Concept Site Plan

§ 181-11. Conditions and approval.

The Commission, subject to the following conditions, may approve a concept site plan in any district.

A. The developer shall submit to the Zoning Administrator the appropriate number of concept site plans to be transmitted to the appropriate review agencies.

B. The Zoning Administrator and all appropriate review agencies shall review and provide comments.

C. Once all comments have been satisfactory addressed and concept approvals have been granted, the city will schedule the concept site plan for Planning Commission review at least 30 days from the date all comments have been satisfactorily addressed. The Zoning Administrator shall provide a Report to the Commission. This Report will be a general overview of the relation of the proposed concept plan related to:

(1) The surrounding neighborhood,

(2) Certification that the proposed concept site plan would comply with the current zoning,

(3) May include any information the Zoning Administrator believes should be provided to enable the Commission to make an informed decision.

D. Once the concept site plan is ready for Planning Commission review, the property, which is proposed to be developed, shall be:

(1) Posted by the owner or developer with a notice not less than 22 inches by 28 inches at least 14 days prior to the presentation of the concept site plan and shall remain posted for a period of 30 days so that the public is made aware of the possible use of the property. The posting shall include the name of the project, the developer, or surveyor, or engineer, and the property owner names and addresses, and the date, time, and location for the proposed presentation to the Planning Commission.

(2) Notice shall be given to each adjoining property owner in accordance with regulations established by the City.

E. The developer will present the concept site plan at a Planning Commission meeting.

F. The Commission shall review the concept site plan based on the following criteria:

(1) The Commission shall consider whether the proposed use conforms to the City of Taneytown and Community Comprehensive Plan and the Carroll County Water and Sewer Master Plan.

(2) The Commission shall confirm whether the proposed concept site plan conforms to the current zoning for the property and any other applicable code provisions.

(3) The Commission shall consider whether the proposed use violates the provisions of any enforceable deed restrictions or covenants attached to the property.

(4) The Commission shall review the architectural elevations and details as the Commission may desire. Such elements shall include, but not be limited to, exact color schemes of siding and roofing. The Commission may approve, reject or require modifications to any architectural element. The Commission may require more stringent design provisions if it is demonstrated that they are necessary to promote the public health, safety, or welfare or to promote good site plan design.

G. The Commission shall review the Report and shall require that public comments be heard prior to a Commission vote on the concept site plan and that all persons present at the meeting be allowed to address the Commission.

H. The concept site plan shall comply with all applicable provisions of the Code of the City of Taneytown, including all other applicable state and county codes and provisions.

I. The Commission shall vote to approve, deny, or approve the concept site plan with conditions.

ARTICLE VI

Preliminary Site Plan

§ 181-12. Preparation, review and submittal of preliminary site plans.

A. All proposed preliminary site plans shall be based upon the concept site plan approved by the Planning Commission. Preliminary site plans must comply with all applicable City, County, and State codes. Unless otherwise provided by a Development Rights and Responsibilities Agreement regarding the site plan project with the Mayor and City Council pursuant to Chapter 178 of the City Code.

B. The proposed preliminary site plan shall be submitted to all appropriate agencies as specified by applicable city and county standards for review within 12 months of concept site plan approval or the approval will automatically expire and the proposed development must then be resubmitted for concept site plan approval. The Commission, at its discretion, may grant a request for an extension of time to submit the preliminary site plan if the developer proves there are extenuating circumstances preventing a presentation within that 12-month period. The Commission may only grant up to two extensions of six months each. **[Amended 1-12-2009 by Ord. No. 13-2008]**

C. The developer will submit to the Zoning Administrator and the County a preliminary site plan as specified by applicable City and County standards. As deemed necessary, the Zoning Administrator may require submittal of hard copy plans.

D. The site plan shall be in conformance with the City of Taneytown Community Comprehensive Plan.

E. The site plan shall be in conformance with the Carroll County Water and Sewer Master Plan.

F. The site plan shall not violate the provisions of any enforceable deed restrictions or covenants attached to the property.

G. The site plan shall comply with all applicable provisions of the Code of the City of Taneytown and all other applicable state and county codes and provisions.

H. Preliminary site plans shall be submitted and reviewed under the following criteria:

(1) Site plans for construction or any portion thereof involving engineering, architecture, or land surveying shall be prepared respectively by an engineer, architect or land surveyor duly registered by the state to practice as such.

(2) A site plan may be prepared on one or more sheets to show clearly the information required by this chapter to facilitate review and approval of the plan. If prepared on more than one sheet, match lines shall clearly indicate where the sheets join.

(3) Hard copies, when required, shall be provided to the Zoning Administrator, and shall not be less than 24 inches by 36 inches.

(4) Information to be shown on the preliminary site plan shall include:

(a) The project name.

(b) The owner and developer names and addresses.

(c) The surveyor and engineer’s professional registration number, names and addresses.

(d) The source and accuracy of boundary lines, topographic data and other engineering or surveying data.

(e) A legend defining all marks, notations and symbols used on the plan.

(f) The election district, county and state.

(g) The names and addresses of all adjacent property owners.

(h) Adjoining properties by book and page number.

(i) A vicinity sketch at a scale of one-inch equals 2,000 feet.

(j) A metes and bounds description along all boundary lines for the property of the proposed project.

(k) A North arrow and drawing scale.

(l) Date and revision number(s) and dates if applicable.

(m) Contours with intervals no greater than two feet.

(n) The zoning district.

(o) School districts for elementary, middle and high schools.

(p) The fire and emergency services district.

(q) Locations, names, dedicated widths and construction details for all existing or planned roads, sidewalks or other public ways

(r) Dedicated rights-of-way or easements, their location, width and purpose.

(s) Any other existing and proposed rights-of-way or easements, their location, width and purpose.

(t) The location of existing and proposed utilities.

(u) The location of existing and proposed stormwater management facilities to include plans for collecting, detaining, retaining or depositing stormwater in accordance with Chapter 173 of the Code of the City of Taneytown and any applicable county or state code. Plans shall include any information deemed necessary by the reviewing agency to accurately review the proposed preliminary site plan.

(v) Street names.

(w) Lots identified by unduplicated lot numbers and to include lot lines and lot widths.

(x) All minimum building setback lines.

(y) Area, zoning, and density calculations.

(z) The proposed method of treatment of sewage.

(aa) Bearings and dimensions with reference to supporting legal property description.

(bb) Any one-hundred-year floodplain on the Property.

(cc) Existing structures and features.

(dd) The location of all specimen trees.

(ee) The location of all forest conservation easements.

(ff) Historic or scenic areas identified in the property owner detail note.

(gg) Streams, intermittent or perennial.

(hh) Wetlands.

(ii) Outstanding topographic features.

(jj) Covenants, restrictions and/or statements proposed to be shown on the final subdivision plat.

(kk) Areas, if any, to be reserved for parks, playgrounds or other public uses.

(ll) The proposed method of conserving any area not included in lots to be developed or dedicated for public use.

(mm) Cross-sections, details and specifications as required by the reviewing agencies.

(nn) Proposed buildings and structures location, to include:

[1] Dimensions, size and height.

[2] Distances between any buildings.

[3] Number of stories.

[4] Area in square feet of each floor and total combined, and the Floor Area Ratio.

[5] Number of dwelling units, if applicable.

[6] Elevations.

(oo) Construction details and specifications of all utilities.

(pp) Driveways, entrances, exits, parking areas and loading spaces, to include:

[1] Number of parking spaces provided and required.

[2] Number of loading spaces provided and required.

(qq) Slopes, terraces, retaining walls, fencing and screening.

(rr) Landscaping, including details and number of planting units.

(ss) Location, height, designs and square footage of any proposed signage.

(tt) Location, height, design, direction and foot-candles of any proposed exterior lighting.

(uu) Engineering estimates of water and sewerage demand.

(vv) Location, design and screening of storage facilities for any treated, untreated, or inadequately treated liquid, gaseous, or solid materials of such nature, quantity, toxicity, or temperature that may run off, seep, percolate, or wash into surface or groundwater so as to contaminate, pollute, or harm such waters.

(ww) Location, design, and screening of storage facilities for fuel, chemicals, chemical or industrial wastes, and biodegradable raw materials.

(xx) Location, design and screening of storage facilities for solid waste.

(yy) Other information as determined necessary by the Commission or the reviewing agencies, including such requirements for site plans as promulgated by Carroll County.

D. The Commission or the agencies so empowered by the Commission for review are responsible for checking the preliminary site plans for general completeness and compliance. The Zoning Administrator shall see that all reviewing and approving authorities complete all examination and review(s) of the Preliminary Site Plan including all provisions contained under the Adequacy of Facilities section of this Code.

E. Once the Preliminary Site Plan has been determined by all applicable review agencies to be ready to present to the Planning Commission, the city will schedule the preliminary site plan for Planning Commission review at least 30 days from the date all comments have been satisfactorily addressed. The Zoning Administrator will complete a Report that will be an overview of the relation of the proposed Preliminary Site Plan to the surrounding area, certification that the proposed project/use would comply with the current zoning, and may include any information the Zoning Administrator believes should be provided to enable the Commission to make an informed decision. The Commission shall review the Report prior to any decision on the Preliminary Site Plan.

F. Upon completion of the Report, the site plans and Report shall be submitted to the Commission with any recommendations and comments from each reviewing agency. The Commission shall consider such recommendations and comments in its consideration of the Preliminary Site Plan.

G. The site shall be conspicuously posted by the developer with a notice no less than 22 inches by 28 inches at least 14 days prior to presentation of the Preliminary Site Plan to the Planning Commission.

a. The posting shall include the name of the project, the owner and developer names and addresses, surveyor and engineer names and addresses and the date, time and location for the proposed presentation of the Preliminary Site Plan to the Commission.

H. The developer will present the preliminary site plan at a Commission meeting.

I. The Commission shall require that public comments be heard prior to a Commission vote on any Preliminary Site Plan and that all persons present at the meeting be allowed to address the Commission.

J. The Planning Commission may vote to approve, deny, or approve with conditions that must be addressed during the submission and review of the Final Site Plan.

ARTICLE VII
Final Site Plan

§ 181-13. Preparation, review and submittal of final site plans

A. The proposed Final Site Plan shall be based on the preliminary site plan approved by the Commission

B. The proposed Final Site Plan shall be submitted to all appropriate agencies for review within three months of preliminary site plan approval or the approval will automatically expire and the proposed development must then be resubmitted for preliminary site plan approval.

- **a.** The Commission Chair, at their discretion, may grant a request for an extension of time to submit the Final Site Plan if the developer proves there are extenuating circumstances preventing a submission within that three-month period.
- **b.** The one-time extension shall not be more than three months.

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C. In case there are changes that have been made to the preliminary site plan outside any changes pursuant to the conditional approval, preliminary site plan approval would be void and will need to go back through the preliminary site plan approval process, as deemed appropriate by the Zoning Administrator. If this occurs, the Zoning Administrator will inform the Planning Commission as to why this was warranted, what review agencies re-reviewed the plan and why their review was needed.

D. Any and all conditional approvals must be addressed prior to final site plan approval.

E. The Planning Commission Chair will approve the Final Site Plan based off Preliminary Site Plan Approval. The Plan will be approved upon all applicable signatures received as stipulated in the Code and City Policy.

F. Owner/Developer must submit all appropriate documents within 90 days as contained in the most current version of The City of Taneytown Legal Document Checklist.

G. The Developer will provide a binding agreement backed by a letter of credit or other surety.

ARTICLE VIII
Adequacy of Facilities

§ 181-14. Approval; preliminary and final site plans; adequacy of facilities.

Consideration and approval or rejection of preliminary site plans shall be made under the following criteria:

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A. With the exception of those facilities for which the developer's rights and obligations are to be established in a Development Rights and Responsibilities Agreement with the Mayor and City Council pursuant to Chapter 178 of the Code, before a preliminary site plan approval may be given, the Commission shall receive written certification, as specified in the following provisions, to verify the adequacy of facilities and that the proposed development meets all applicable state, county and City codes. Certifications shall automatically expire 365 days from the date of Commission approval of the Preliminary Site Plan, unless it is determined by a review agency that additional review is

necessary based upon known changes to measured indicators. **[Amended 1-12-2009 by Ord. No. 13-2008]**

(1) Water service.

(a) The proposed development's water demand, including source, storage and transmission, shall not exceed the capacity of the City's existing water system with improvements proposed as part of the site plan (as applicable).

i If the water system is determined to be inadequate, the developer shall be required to fund or provide, at the city's discretion, the necessary minimum additional capacity to serve the proposed development. This includes, but is not limited to:

1 Development of new supply source(s)

2 Necessary land for water recharge as deemed appropriate by the City and State.

3 Necessary land for well and wellhead buffer

4 Treatment,

5 Storage and transmission.

(b) The Commission shall require that all wells which the developer is required to supply to the City, to provide the City with the additional water necessary for the proposed development, are developed in accordance with the requirements of and tested by a licensed state-certified firm hired by the City, to certify the adequacy of both the quantity and quality of the water and to ensure no adverse impact to existing wells (private or public).

(c) An escrow account shall be maintained by the City and funded by the developer prior to the hiring of the firm, for the cost of the certification.

(d) The developer will have operational control of the development of the well(s).

(e) If the findings of this certification show that the developer is unable to supply water for the proposed development the Commission may grant preliminary plan approval only if the Taneytown City Manager, through an engineering study performed by an engineer working for the City and funded by the developer, certifies that the existing water system of the City has the excess capacity to service the proposed development. Under such a circumstance, the developer shall be required to pay the water replacement fee to be created and amended by resolution of the City Council.

(2) **Sewer service.**

(a) The proposed development's sewage requirements, including conveyance and treatment, shall not exceed the capacity of the City's existing sewer system with improvements proposed as part of the site plan (as applicable).

i If the sewer system is determined to be inadequate, the developer shall be required to provide or fund, at the city's discretion, the necessary minimum additional capacity to serve the proposed development. This may include but is not limited to:

ii Share in the cost of replacement of inadequate facilities, including gravity sewers, pumping stations, force mains, and wastewater treatment processes.

iii Certification of the City sewer system shall be based on its ability to provide the sewerage capacity necessary for the site, considering:

1 Existing conditions;

2 Future connections from buildings under construction or recorded lots from previously approved plans for which a permit could be issued at any time in the future; and

3 Future connections from the proposed project or development.

(3) **Adequacy of schools**

(a) As determined by the Carroll County Board of Education

(4) **Adequacy of streets and intersections.**

(a) If the Commission determines that all streets and intersections which are designated by the Commission as serving the proposed area of development will have ratings of A or B, for roads maintained exclusively by the City, or ratings of C for roads which are not maintained by the City, considering:

[1] Effects of existing traffic;

[2] Traffic projected to be generated from residential, commercial or industrial projects under construction or recorded lots from previously approved plans for which a permit could be issued at any time in the future; and

[3] Traffic projected to be generated from the proposed project or development.

(b) The Commission shall require that all streets and intersections, which are designated by the Commission as serving the proposed area of development, be certified as to their adequacy by a licensed traffic engineering firm, hired by the City at the expense of the developer. The developer shall be billed for any expenses incurred by the City for right-of-way acquisition.

(c) The Commission may also require county certification or state certification whenever a county or state road is within the designated area and serving the proposed development.

i The firm preparing the certification shall use the methodology in the current edition of the Highway Capacity Manual for the rating of all streets and intersections?.

ii The firm shall use the methodology of "Critical Lane Analysis" in the rating of all intersections.

(d) If the existing level of service of the affected street is less than the ratings, B or C as applicable, then the transportation facility will be considered inadequate if the proposed development degrades the facility by more than a factor of .02 based on the volume of capacity ratio.

(5) **Adequate police protection.**

(a) If the Commission determines that the ratio of police officers to citizens is not more than two officers per every 1,000 residents considering City and any significant county and/or state coverage, and if the City certifies that police protection would be adequate, considering:

[1] Existing population from existing homes;

[2] Projected population from future building from residences under construction or

recorded lots from previously approved plans for which a permit could be issued at any time in the future; and

[3] Projected population from the new development.

(b) The Commission shall ensure that the Police Chief, or his designee, certifies whether the Police Department can provide adequate police protection, addressing specifically the ratio of officers per citizen.

(6) **Adequate fire and rescue services.**

(a) If the Commission determines that fire and rescue services can adequately access and provide the site with fire protection and emergency services as stipulated in Carroll County Code.

(b) The Commission shall ensure that the Carroll County Department of Fire and Emergency Medical Services certifies whether the Fire Company can provide adequate fire protection and emergency services, addressing specifically the time needed to respond to an emergency call as well as adequate water flow from fire hydrants, adequate staffing and adequate equipment necessary to serve the proposed development.

(7) **Adequate regional park facilities.**

(a) If the Commission determines that all City and regional park facilities are adequate to provide recreational opportunities for the new development, considering:

[1] Existing population from existing homes;

[2] Projected population from future building from residences under construction or recorded lots from previously approved plans for which a permit could be issued at any time in the future;

[3] Projected population from the new development; and

[4] Open space and recreational facilities to be provided, on- or off-site, by the developer.

(b) In reaching its conclusion as to adequacy of park facilities, the Commission shall consult with the department head of Parks and Recreation, designated staff and/or the City Parks and Recreation Advisory Board, as appropriate.

(8) **Stormwater Management.**

(a) If the City certifies that the proposed development will be served by an adequate storm drainage system, considering:

(b) Whether the on-site drainage system to be installed by the developer will be capable of conveying through and from the property the design flow of stormwater runoff originating in the development, as determined in accordance with criteria applied within the applicable City stormwater management standards, in addition to any flow from upstream developments in existence and under construction, and recorded lots from previously approved plans for which a permit could be issued at any time in the future.

(c) Whether the off-site draining systems are capable of conveying to an acceptable outfall the design flow of stormwater runoff originating in the new development, as determined in accordance with criteria applied within the applicable City stormwater management standards, in addition to any flows from upstream developments in existence and under construction, and recorded lots from previously approved plans for which a permit could be issued at any time in the future.

(9) **Solid waste removal.**

If the Commission determines that the City has adequate ability to provide the site with solid waste removal under the current contract, considering:

a Existing trash pickups required for regular trash pickup and any other supplemental services;

b Projected trash pickups required for regular trash pickup and any other supplemental services for future building under construction or recorded lots from previously approved plans for which a permit could be issued at any time in the future;

c Projected trash pickups required for regular trash pickup and any other supplemental services necessary to provide service for the new project or to the population from the new development; and

d The contract's ability to be amended to permit increased coverage of services.

(10) **Railroad crossings.**

(a) The developer shall provide written approval from the Maryland State Department of Transportation or its successors for any railroad crossings that are to be built. As long as the scope of the proposed plan does not change and the State Department of Transportation revokes their approval, the railroad crossing approvals will not expire and may be used at future approvals.

(11) **Floodplains.**

(a) The proposed development shall be reviewed by the county as to its conformance with all applicable state, county and City codes with regard to development proximity to one-hundred-year floodplains.

(12) **General.**

(a) The proposed development shall be reviewed by the county as to its conformance with all applicable state, county and City codes, with written reviews from all applicable county departments.

E. The Planning Commission shall deny approval of a site plan if any of the facilities listed in this section are not adequate according to the applicable standards therein, or if any of the facilities listed in this section are of a lower service level than the standard of approaching inadequate, unless the facility is scheduled to be improved to provide a higher service level within six years from the date of submission of the plan.

F. A plan denied under this section may be resubmitted after six months from the date of denial.

If a facility is scheduled to be improved, or and can be determined by a financial analysis by the Mayor and City Council to demonstrate that revenue, including but not limited to tax revenues and impact fees, considering existing sources as well as that to be generated from the new development, would be available for a specific capital improvement, to provide a higher service level under any relevant capital improvement program of the City, state, county or any relevant agency thereto within six years from the date of submission of the plan, the Planning Commission may conditionally approve the Preliminary Site Plan in part, but must vote to defer a final decision of the adequacy of facilities, for up to three years pending reconsideration of the adequacy of facilities, in which case the Preliminary Site Plan would not have to be re-submitted as a Concept Site Plan.

(a) Regardless of the outcome of such financial analysis, necessary capital improvements to raise existing water, sewer and stormwater facilities to adequate levels, at a minimum, must be completed prior to the release of any applicable permits for the development in question.

G. The Planning Commission may approve a final site plan and allow building only on a phased-in schedule that may permit building to begin no sooner than what can be adequately serviced considering all adequate facilities and thresholds as determined by each facility provider.

(1) The Commission may limit the amount of dwelling units or equivalent dwelling units to be built, by limiting the number of units to be constructed during the first four years of construction, if any of the following facilities are approaching inadequate according to the standards below for each facility:

(2) If new school construction is planned under the Board of Education's capital improvement plans to be open for students within five years from the date of building begins, and if, according to enrollment figures certified by the Board of Education of Carroll County, each school serving the proposed project will have a projected school population that exceeds one-hundred-ten percent capacity but is not greater than one-hundred-twenty-percent capacity, once the development is fully built, considering:

(a) Existing population from existing homes;

(b) Projected population from future building from residences under construction or recorded lots from previously approved plans for which a permit could be issued at any time in the future; and

(c) Ratings and population projections from residences in the proposed development.

(3) Adequacy of streets and intersections.

(a) If the Commission determines that all streets and intersections which are designated by the Commission as serving the proposed area of development will have

ratings that reach or exceed level C, for roads maintained exclusively by the City, or ratings of D for roads which are not maintained by the City considering:

[1] Effects of existing traffic;

[2] Traffic projected to be generated from residential, commercial or industrial projects under construction or recorded lots from previously approved plans for which a permit could be issued at any time in the future; and

[3] Traffic projected to be generated from the proposed project or development.

The Commission shall require that all streets and intersections, which are designated by the Commission as serving the proposed area of development, be certified by a licensed traffic-engineering firm hired by the City at the expense of the developer. The developer shall be billed for any expenses incurred by the City for right-of-way acquisition. The Commission may also require county certification or state certification whenever a county or state road is within the designated area and serving the proposed development. The firm preparing the certification shall use the methodology in the current edition of the Highway Capacity Manual for the rating of all streets. The firm shall use the methodology of "Critical Lane Analysis" in the rating of all intersections.

(3) Adequate police protection.

(a) If the Commission determines that the ratio of police officers to citizens is greater than two officers per 1,000 residents, but the City has plans to add police protection within three years that would reduce the ratio to a minimum of two officers per 1,000, considering:

[1] Existing population from existing homes;

[2] Projected population from future building from residences under construction or recorded lots from previously approved plans for which a permit could be issued at any time in the future; and

[3] Projected population from the new development.

(b) The Commission shall ensure that the Police Chief, or designee, provides certifications regarding police coverage, addressing specifically the ratio of officers per citizens.

(4) Adequate regional park facilities.

(a) If the Commission determines that all City and regional park facilities are not adequate to provide recreational opportunities for the new development, but new facilities are planned to be opened within the City, or is planned by the developer, on- or off-site, which will result in facilities which are adequate within three years from the date development begins, considering:

[1] Existing population from existing homes;

[2] Projected population from future building from residences under construction or recorded lots from previously approved plans for which a permit could be issued at any time in the future; and

[3] Projected population from the new development.

(b) In reaching its conclusion as to adequacy of park facilities, the Commission shall consult with the department head of Parks and Recreation, designated staff and/or the City Parks and Recreation Advisory Board, as appropriate.

(5) Adequate ability to provide solid waste removal.

(a) If the Commission determines that the City does not have adequate ability to provide the site with solid waste removal under the current contract, but a secondary or new contract is planned to be in place to serve homes as they are occupied, considering:

[1] Existing trash pickups required for regular trash pickup and any other supplemental services;

[2] Projected trash pickups required for regular trash pickup and any other supplemental

services for future building under construction or recorded lots from previously approved plans for which a permit could be issued at any time in the future;

[3] Projected trash pickups required for regular trash pickup and any other supplemental services necessary to provide service for the project or to the population from the new development; and

[4] The contract's ability to be amended to permit increased coverage of services.

(b) The Commission shall ensure that the City Manager or department head, or designee, provides certification regarding solid waste removal under the current contract, considering the factors outlined above.

I. The Planning Commission, with the concurrence of the Zoning Administrator, may approve a site plan, that would otherwise be denied under the terms of this section, if:

(1) The site plan contains solely commercial and/or industrial uses; and

(2) The sole reason for denial of approval is the inadequacy of facilities listed in § 181-12D(8) and/ or § 181-12D(12).

§ 181-15. Mitigation.

The developer or applicant whose plan is subject to denial or delay under this article shall have the opportunity to provide infrastructure funds, improve facilities directly with City approval, or donate necessary facilities in order to improve the adequacy of facilities and allow consideration for approval or reduced delayed approval, as appropriate.

ARTICLE IX

Expiration; Changes; Appeals; Violations; Remedies; Penalties

§ 181-16. Expiration.

A. Unless otherwise provided by a Development Rights and Responsibilities Agreement regarding the development project with the Mayor and Council pursuant to Chapter 178 of the Code, the final plan shall have an executed public works agreement and grading permits issued within six months of the date of final approval.

B. Final approval shall be deemed revoked if construction has not commenced within one year from the date of final approval.

a The Commission may grant a request for extension from the developer if there existed extenuating circumstances preventing construction within the twelve-month period;

b The Planning Commission may grant up to two extensions of three months each. If the Commission requires a site plan to be resubmitted, the plan will be subject to the regulations in force at the time of resubmission. **[Amended 1-12-2009 by Ord. No. 13-2008]**

C. The Commission may establish a specific expiration date for an approved site plan which is later than when the approved site plan would otherwise expire, but only if the:

(1) Commission approves the later expiration date at the same time it approves the Preliminary Site Plan;

(2) Approved site plan is part of a larger development with an approved phasing plan or extended build-out period; and

(3) Later expiration date is consistent with the approved phasing plan or extended build-out period of the larger development.

§ 181-17. Progress of work and construction standards.

A. Inspection during the installation of the off-site improvements and required on-site improvements shall be made by the agency responsible for such improvements, as required, to certify compliance with the approved site plan and applicable standards.

B. The owner or developer shall notify the agency responsible for inspections five business days prior to the beginning of all street or storm sewer work shown to be constructed on the Final Site Plan.

C. The owner or developer shall provide adequate supervision on the site during the installation of all required improvements and have a responsible superintendent or foreman together with one set of approved plans, profiles and specifications available at the site at all times when work is being performed.

D. Upon satisfactory completion of the installation of the improvements the owner or developer shall receive a final inspection from the agency responsible upon a request for such inspection. A final inspection which evidences no defects or noncompliance with the requirements set forth above shall authorize the release of any bond which may have been furnished to guarantee the satisfactory installation of such improvements or parts thereof. This inspection shall release only the letter of

credit required pursuant to the provisions of this chapter and shall not affect the terms or validity of any letter(s) of credit required by the public works agreement or any other ordinance or regulation.

E. The construction standards for all off-site improvements and on-site improvements required by this chapter shall conform to the design and construction standards of the City of Taneytown, Carroll County, Maryland or the State of Maryland. Where such standards conflict, the higher standard shall prevail.

F. More stringent construction standards may be required by the City if it is demonstrated that they are necessary to promote the public health, safety, or welfare or to promote good development design.

G. The City Manager or the City's appointed agent or the Carroll County Department of Permits and Inspections shall approve the plans and specifications for all required improvements, and shall inspect the installation of such improvements to assure conformity thereto.

§ 181-18. Changes to approved site plans.

After a site plan has received final approval, minor ("red line") adjustments of the site plan, which comply with the spirit and intent of this article and that of the Zoning Ordinance,[4] with the intent of the approving agencies in their review of site plans and with the general purpose of the comprehensive plan for development of the area, may be approved by the Zoning Administrator with the concurrence of the Commission Chair. Substantial deviation from an approved site plan shall require the submittal of a revised site plan prior to any request for final inspection, occupancy or use of the premises.

§ 181-19. Appeals.

Any party aggrieved by a final decision of the Commission in approving or disapproving a concept, preliminary or final site plan shall file an appeal of such decision to the Taneytown Board of Appeals within 30 days of the issuance of such final decision. Any party aggrieved by a decision of the Board may seek judicial relief in the Circuit Court for Carroll County. The Board may overturn a decision of the Commission; however, the power to approve a site plan is reserved for the Commission.

§ 181-20. Violations; notice.

A. It shall be unlawful for any person, firm or corporation to use or develop any site regulated by this chapter or cause same to be done contrary to or in conflict with or in violation of any of the provisions of this article.

B. The Zoning Administrator shall serve a notice of violation or order on the person responsible for the use or development of any site in violation of the provisions of this article or in violation of a detailed statement or a plan approved hereunder; and such order shall direct the discontinuance of the illegal action or condition and the abatement of the violation.

§ 181-21. Remedies and penalties.

A. The Commission, Council, or any resident of the City may institute injunction, mandamus or other appropriate action or proceeding to prevent or terminate any violation of this chapter, and the Circuit Court of Carroll County is hereby granted jurisdiction to issue restraining orders, temporary or permanent injunctions, mandamus or other appropriate forms of remedy or relief.

B. Any violation of this chapter may also be prosecuted as a municipal infraction. Any person who shall violate a provision of this chapter or shall fail to comply with any of the requirements thereof shall be guilty of a misdemeanor punishable by a fine of not more than $1,000 where each violation constitutes a separate offense. Each day of work without an approved site plan shall constitute a separate offense.

ARTICLE X

Design Guidelines

§ 181-22. Guidelines to be considered.

In reviewing a site plan, the Commission shall consider the following design guidelines:

A. Exterior lighting.

(1) Lighting may be used which serves security, safety and operational needs but which does not directly or indirectly produce negative effects on abutting properties or which would impair the vision of a vehicle operator on adjacent roadways. Lighting fixtures must be shielded or hooded so that the lighting elements are not exposed to normal view by motorists, pedestrians, or from adjacent dwellings and so that they do not unnecessarily light the night sky.

(2) It should be noted on all Preliminary and Final Site Plans that exterior lighting, except security lighting, must be turned off between 11:00 p.m. and 6:00 a.m. unless located on the site of a commercial or industrial use which is open for business during that period.

(3) Wiring to light poles and lighting infrastructure must be underground.

(4) Building facades may be illuminated with soft lighting of low intensity that does not draw inordinate attention to the building. The light source for the building facade illumination must be concealed.

(5) Building entrances may be illuminated using recessed lighting in overhangs and soffits, or by use of spotlighting focused on the building entrances with the light source concealed. Direct lighting of limited exterior building areas is permitted when necessary for security purposes.

B. Buffering of adjacent uses.

(1) The development must provide for the buffering of adjacent uses where there is a transition from one type of use to another use and for the screening of mechanical equipment, service and storage areas. The buffer may be provided by distance, landscaping, fencing, changes in grade, and/or a combination of these or other techniques.

(2) Buffering must be designed to provide a year-round visual screen in order to minimize adverse impacts. It may consist of fencing, evergreens, berms, rocks, boulders, mounds, or a combination thereof.

(3) A development must provide sufficient buffering when topographical or other barriers do not provide reasonable screening and where there is a need to buffer the activities of the planned use from adjoining properties.

(4) The width of the buffer may vary depending on the character of the area.

C. Noise. The development must control noise levels such that it will not create a nuisance for neighboring properties.

D. Storage of materials.

(1) Exposed nonresidential storage areas, and exposed machinery, must have sufficient setbacks and screening to provide a visual buffer sufficient to minimize their impact on abutting residential uses and users of public streets.

(2) All dumpsters or similar large collection receptacles for trash or other wastes must be located on level surfaces, which are impervious as approved by the Commission. Where the dumpster or receptacle is located in a yard which abuts a residential, institutional use or a public street, it must be screened by fencing, an architectural compatible enclosure or landscaping.

(3) Where a potential safety hazard to children is likely to arise, a physical screening barrier sufficient to deter small children from entering the premises must be provided and maintained in good condition.

E. Landscaping. Landscaping shall be provided in accordance with the terms of the City Code of Taneytown.

F. Building placement.

(1) The site design should avoid creating a building surrounded by a parking lot.

(2) Where two or more buildings are proposed, the buildings should be grouped and linked with sidewalks;

(3) Tree planting(s) should be used to provide shade and break up the scale of the site. Plantings should be provided along the building edge, particularly where building facades consist of long or unbroken walls.

G. Building entrances.

(1) The main entrance to the building should be oriented to the street unless the parking layout or the grouping of the buildings justifies another approach, and should be clearly identified as such through building and site design, landscaping, and/or signage.

(2) At building entrance areas and drop-off areas, site furnishings such as benches and sitting walls and, if appropriate, bicycle racks shall be encouraged. Additional plantings may be desirable at these points to identify the building entrance and to complement the pedestrian activity at this point.

H. Sidewalks. Where an existing or planned public sidewalk is interrupted by a proposed project driveway, the sidewalk material must continue to be maintained across the driveway, or the driveway must be painted to distinguish it as a sidewalk. Further, if street trees exist on an adjacent property, street trees must be planted, in a like manner, on the new site.

I. I. Parking.

(1) Within developed areas, parking lots should be located to the side or rear of the building. The use of shared parking, shared driveways and the cross-connection of parking lots is encouraged.

(2) Parking areas should be designed and landscaped to create a pedestrian-friendly environment. A landscaped border must be created around parking lots.

J. Landscaped roadside buffers. Whenever the area between the street and the front of the building is used for parking or vehicle movement, a vegetated buffer strip must be established along the edge of the road right-of-way. This buffer strip must soften the appearance of the site from the road and must create defined points of access to and egress from the site.

K. Building orientation. New buildings within a developed area should be compatible with the neighborhood such that they reflect the overall building bulk, square footage, dimensions, and placement of the building on the lot. The visual impact of a building shall be measured by its relationship to other buildings on the lot, and design of the exterior of the building.

L. Building scale. For new buildings that are proposed in developed areas where their scale and other features may be significantly different from that which already exists in the immediate neighborhood, care must be taken to design the new building or structure so that it is compatible with its neighbors. This may include making the building appear smaller, using traditional materials, styles and/or proportions.

M. Design of drive-through facilities.

a Any use that provides drive-through service must be located and designed to minimize the impact on neighboring properties and traffic circulation.

b Communication systems must not be audible to adjacent residential properties.

c Vehicular access to the drive through shall be through a separate lane that prevents vehicle queuing within normal parking, drive aisles, or private/public streets.

d The drive-through must not interfere with any sidewalk or bicycle path.

N. The design standards contained in Chapter 206 of the City Code of Taneytown. **[Added 12-8-2008 by Ord. No. 10-2008]**

INTRODUCED THIS ___ DAY OF SEPTEMBER 2026

_____

CLARA KALMAN, CITY CLERK

PASSED THIS _____ DAY OF _____2026 BY A VOTE OF _____ COUNCILMEMBERS IN FAVOR AND ____OPPOSED.

_____

CLARA KALMAN, CITY CLERK

APPROVED THIS ___ DAY OF _____2026.

_____

CHRISTOPHER G. MILLER, MAYOR

CITY OF TANEYTOWN, MARYLAND

CHARTER RESOLUTION NO. CR 2026 - 01

A CHARTER RESOLUTION of the Mayor and Council of the City of Taneytown, Maryland, adopting term limits for the offices of Mayor and Councilperson, and providing a limited exception for appointments to fill Council vacancies when no eligible candidate is available; providing for applicability beginning with the May 2027 election.

WHEREAS, the City Charter provides that the Mayor serves a four-year term and is elected as set forth in § C-301, and the Charter sets qualifications for Mayor in § C-302;

WHEREAS, the City Charter provides that Councilpersons serve four-year terms and sets Councilperson qualifications in §§ C-201 and C-202 (with staggered elections as set forth in § C-510);

WHEREAS, the City Charter provides for succession to the office of Mayor by the Mayor Pro Tem under § C-205;

WHEREAS, the City Charter provides for filling Council vacancies, including in § C-519;

WHEREAS, regular City elections occur on the first Monday in May of every other year under § C-509;

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND COUNCIL OF THE CITY OF TANEYTOWN, MARYLAND, that the Charter of the City of Taneytown is hereby amended as follows:

Section 1. Term limits for Mayor — Amend § C-302 (Qualifications).

§ C-302. Qualifications.
Add the following new paragraph at the end of § C-302:

> **Term Limits.** No person shall be eligible for election to the office of Mayor who has previously served as Mayor for two (2) full terms (i.e., eight (8) years) in the aggregate. Service as Mayor includes service by election or by succession to the office. Service of more than two (2) years of an unexpired term shall be counted as a full term for purposes of this limitation.

This term-limit restriction applies only to eligibility for election and does not restrict succession to the office under § C-205.

Section 2. Term limits for Councilpersons — Amend § C-202 (Qualifications).

§ C-202. Qualifications.
Add the following new paragraph at the end of § C-202:

> **Term Limits.** No person shall be eligible for election to the office of Councilperson who has previously served as a Councilperson for three (3) full terms (i.e., twelve (12) years) in the aggregate. Service as a Councilperson includes service by election or appointment to fill a vacancy. Service of more than two (2) years of an unexpired term shall be counted as a full term for purposes of this limitation.

Section 3. Vacancy appointment override when no eligible candidate is available — Amend § C-519.

A. Amend § C-519(A).

In § C-519(A), after the sentence:

> "The Council shall then elect some qualified person to fill the vacancy on the Council for the remainder of the unexpired term."

add the following sentence:

> **Notwithstanding any term-limit restriction in this Charter, if the Council determines that no eligible candidate is available to fill the vacancy (meaning no person is both qualified under the Charter and not disqualified by the term limits), the Council may appoint a qualified person without regard to the term limits to serve for the remainder of the unexpired term. The Council's determination shall be made by motion and recorded in the minutes.**

B. Amend § C-519(B)(1).

In § C-519(B)(1), after the sentence:

> "In case of a vacancy on the Council for any reason, the Council shall appoint some qualified person to fill such vacancy for the remainder of the unexpired term."

add the following sentence:

Notwithstanding any term-limit restriction in this Charter, if the Council determines that no eligible candidate is available to fill the vacancy (meaning no person is both qualified under the Charter and not disqualified by the term limits), the Council may appoint a qualified person without regard to the term limits to serve for the remainder of the unexpired term. The Council's determination shall be made by motion and recorded in the minutes.

Section 4. Effective date; applicability beginning with the May 2027 election.

This Charter Resolution shall take effect on the date provided by the Charter and applicable Maryland law governing charter amendments.

Applicability. Notwithstanding the effective date stated above, the term-limit eligibility provisions adopted by Sections 1 and 2 of this Charter Resolution (and the related vacancy-fill language in Section 3) shall apply to candidacies filed for, and to any regular municipal election held on, the first Monday in May 2027, and to all regular or special municipal elections thereafter. (Anchor: regular city elections are on the first Monday in May every other year under § C-509.)

AND BE IT FURTHER RESOLVED, that upon adoption, this Charter Resolution shall be handled, publicized, and filed as required by the Charter and applicable Maryland law.

ADOPTED this ____ day of _____, 2026.

ATTEST: _____
City Clerk

APPROVED: _____
Mayor

CITY OF TANEYTOWN, MARYLAND

CHARTER RESOLUTION NO. CR2026 - 02

A CHARTER RESOLUTION TO AMEND § C-519 ("REMOVAL FROM OFFICE") TO (I) LIMIT COUNCIL REMOVAL TO POST-CENSURE, DUTY-RELATED, FINAL CRIMINAL CONVICTIONS AND (II) AUTHORIZE RECALL BY PETITION WITHOUT CENSURE WITH A 25% SIGNATURE THRESHOLD

WHEREAS, § C-519 currently authorizes the City Council to remove an elected official for "Just Cause" by majority vote after written charges and a public hearing; and provides that such action is not subject to the Mayor's veto power, but the Mayor may vote to break a tie;

WHEREAS, § C-519 currently authorizes recall only after censure, requires the recall petition to set forth the Act of Censure, and requires signatures equal to not less than twenty percent (20%) of the qualified registered voters of the City;

WHEREAS, the Mayor and Council desire to (a) retain Council removal authority but narrowly limit it to situations involving a duty-related criminal conviction that is final after direct appeal and that occurs following censure, and (b) preserve the voters' ability to pursue recall without any censure prerequisite while increasing the petition threshold to twenty-five percent (25%);

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND COUNCIL OF THE CITY OF TANEYTOWN, MARYLAND, that the Charter is hereby amended as follows:

Section 1. Amendment of § C-519(B) (Council removal standard and procedure).

§ C-519(B) is amended by deleting the existing subsection and replacing it with the following:

"B. Council Removal Following Censure and Duty-Related Final Criminal Conviction.
(1) **Standard.** An elected official may be removed from office by a majority vote of the City Council only if:
(a) the Mayor and Council have adopted an Act of Censure against the elected official; and
(b) the elected official has been convicted, by a judge or a jury, of a crime arising out of or directly related to the official's duties or actions taken in an official capacity; and
(c) the conviction is final, meaning the time for filing any direct appeal has expired or any direct appeal has been finally resolved and the conviction has been affirmed.

(2) **Charges and Hearing.** Removal under this subsection shall occur only after the Council issues a written charge or charges identifying the Act of Censure and the conviction and holds a public hearing on the matter.

(3) **Veto/Tie Vote.** Such action is not subject to the veto power of the Mayor, but the Mayor may vote to break a tie.

(4) **Limitation.** No elected official may be removed by the City Council except as expressly provided in this subsection."

Section 2. Amendment of § C-519(C) and § C-519(C)(1)(c) (Recall; remove censure prerequisite; raise threshold to 25%).

A. Amend the opening sentence of § C-519(C) to remove the censure precondition.

§ C-519(C) is amended as follows:

"C. Recall. Any elected official, may be petitioned for recall and removed from office for any reason by the qualified voters of the City of Taneytown, in accordance with the following provisions."

B. Amend § C-519(C)(1)(c) to remove "Act of Censure" petition content and increase the signature threshold.

§ C-519(C)(1)(c) is amended as follows:

"(c) A Recall Petition shall: (1) identify the elected official whose recall is sought and the office held; (2) contain any additional reasoning for Recall; (3) shall be signed by not less than (25%) twenty-five percent of the qualified registered voters of the City; and (4) shall request a Recall Election to be held for said office holder."

Section 3. No other changes.

Except as expressly amended by this Charter Resolution, all remaining provisions of § C-519 shall remain in full force and effect, including the remaining recall procedures and recall election provisions.

Section 4. Severability.

If any provision of this Charter Resolution or its application is held invalid, the invalidity does not affect other provisions or applications that can be given effect without the invalid provision or application.

Section 5. Effective date.

This Charter Resolution shall take effect as provided by applicable law.

INTRODUCED, READ, AND ADOPTED by the Mayor and Council of the City of Taneytown, Maryland, on the ____ day of _____, 2026.

ATTEST: _____
City Clerk

City of Taneytown
Check/Voucher Register
From 10/1/2026 Through 10/31/2026

Document Date	ID	Check Number	Payee	Transaction Description	Check Amount
10/1/2026	ALB005	35028	Carter Machinery company, Inc.	Sewer M&R	4,100.48
10/1/2026		Total 35028			4,100.48
10/1/2026	ALS000	35029	ALS Group USA Corp.	Sewer Contract	869.50
10/1/2026		Total 35029			869.50
10/1/2026	ARR005	35030	Arro Consulting, Inc.	Park and Water Services	7,060.75
10/1/2026		Total 35030			7,060.75
10/1/2026	BAT000	35031	Battery Warehouse	Sewer M&S	51.96
10/1/2026		Total 35031			51.96
10/1/2026	CAR003	35032	Carroll County Bird Club	Guided Bird Walk -Donation	75.00
10/1/2026		Total 35032			75.00
10/1/2026	CDM000	35033	CDM Smith, Inc.	General Services	6,137.25
10/1/2026	CDM000		CDM Smith, Inc.	Memorial Drive Watermain	20,990.75
10/1/2026		Total 35033			27,128.00
10/1/2026	CRO000	35034	Crouse Ford Sales, Inc.	Car Maintanance	28.63
10/1/2026	CRO000		Crouse Ford Sales, Inc.	Street Vehicle Repair	516.00
10/1/2026		Total 35034			544.63
10/1/2026	DDO000	35035	D & D Overhead Door Co., Inc.	Street M&S	2,103.00
10/1/2026		Total 35035			2,103.00
10/1/2026	DES005	35036	Design Associates Printing	Sept. Newsletter	386.93
10/1/2026		Total 35036			386.93
10/1/2026	DOC000	35037	DOCEO	Printer Overage	13.92
10/1/2026		Total 35037			13.92
10/1/2026	FAR000	35038	Farm & Home Service, Inc.	Water M&R	37.16

Document Date	ID	Check Number	Payee	Transaction Description	Check Amount
10/1/2026		Total 35038			37.16
10/1/2026	FER000	**35039**	Fern Rodkey Electric, Inc.	Street M&R	504.85
10/1/2026		Total 35039			504.85
10/1/2026	FUE000	**35040**	Fuelman	Police Fuel	864.38
10/1/2026		Total 35040			864.38
10/1/2026	KEN000	**35041**	Kennie's Markets, Inc.	Office Employee Relations	187.94
10/1/2026	KEN000		Kennie's Markets, Inc.	Office Employess Relations	312.68
10/1/2026		Total 35041			500.62
10/1/2026	KIN003	**35042**	Kings III of America, LLC	Emergancy Elevator Phone	220.50
10/1/2026		Total 35042			220.50
10/1/2026	MCI000	**35043**	MCI COMM SERVICE	Telephone - 410-756-2498 - Sewer -Carroll Vista Pump Station	37.00
10/1/2026	MCI000		MCI COMM SERVICE	Telephone - 410-756-6204 - Water - Well# 17	35.89
10/1/2026		Total 35043			72.89
10/1/2026	MET000	**35044**	Metro Bobcat Sales	Street Vehicle Repair	199.01
10/1/2026		Total 35044			199.01
10/1/2026	PLE000	**35045**	Pleasants Construction, Inc	Stormwater M&R	67,742.67
10/1/2026		Total 35045			67,742.67
10/1/2026	SCH010	**35046**	Schott Nursery, LLC	Water M&R - Well 17	630.00
10/1/2026		Total 35046			630.00
10/1/2026	SHA000	**35047**	Shannon-Baum Signs, Inc	Street M&S	3,480.00
10/1/2026	SHA000		Shannon-Baum Signs, Inc	THS Park Field Sign	97.50
10/1/2026		Total 35047			3,577.50

City of Taneytown
Check/Voucher Register
From 10/1/2026 Through 10/31/2026

Document Date	ID	Check Number	Payee	Transaction Description	Check Amount
10/1/2026	SMI015	35048	Kimberly Smith-Fuentes	Tasting for 10/17 Event	75.00
10/1/2026		Total 35048			75.00
10/1/2026	STA011	35049	STAPLES INC.	AP Folders	64.58
10/1/2026		Total 35049			64.58
10/1/2026	TAN040	35050	TANEYTOWN TIRE & AUTO	Street Vehicle Repairs	43.65
10/1/2026		Total 35050			43.65
10/1/2026	VAC000	35051	Lorena Vaccare	Harvest fest volunteer lunch	24.38
10/1/2026		Total 35051			24.38
10/1/2026	VER000	35052	Verizon	CreekSide Pump Station	90.66
10/1/2026	VER000		Verizon	Telephone Charges	1,134.06
10/1/2026		Total 35052			1,224.72
10/1/2026	WES055	35053	Westminster Electrical Services	MP- Football Field House	719.67
10/1/2026		Total 35053			719.67
10/2/2026	MAR068	EP0000000032832	Maryland State Retirement Agency	PGU Employee Contributions	4,101.35
10/2/2026		Total EP0000000032832			4,101.35
10/2/2026	KTB000	INV 853383	KTBSPayroll	KTBS Payroll Processing	238.22
10/2/2026		Total INV 853383			238.22
10/2/2026	KTB000	KTBS PR 10.02.26	KTBSPayroll	Net Payroll	90,384.37
10/2/2026	KTB000		KTBSPayroll	PAYROLL PPE -	39,166.59
10/2/2026		Total KTBS PR 10.02.26			129,550.96
10/2/2026	CHE015	PPE 09.24.26	Chesapeake Employers	Worker's Comp Disbursement	4,693.18
10/2/2026		Total PPE 09.24.26			4,693.18

City of Taneytown
Check/Voucher Register
From 10/1/2026 Through 10/31/2026

Document Date	ID	Check Number	Payee	Transaction Description	Check Amount
10/8/2026	ADV020	34512	Advanced Auto Parts	Street/Sewer	(420.22)
10/8/2026		Total 34512			(420.22)
10/8/2026	ACM000	35054	ACME AUTO LEASING	Task Force Vehicle	895.00
10/8/2026		Total 35054			895.00
10/8/2026	ADV020	35055	Advanced Auto Parts	Police Vehicle Maintance	173.89
10/8/2026	ADV020		Advanced Auto Parts	Street/Sewer	420.22
10/8/2026		Total 35055			594.11
10/8/2026	BRA010	35059	Branch of Hope	Health Assessments	400.00
10/8/2026		Total 35059			400.00
10/8/2026	CAM010	35060	Dean Robert Camlin & Associates	Construction Documents	5,299.76
10/8/2026		Total 35060			5,299.76
10/8/2026	CAR002	35061	The Carlsen Group, Inc.	Online Doc Repo	590.00
10/8/2026		Total 35061			590.00
10/8/2026	CAR070	35062	CLSI	Antrim BLVD Right of Way	482.50
10/8/2026		Total 35062			482.50
10/8/2026	CED000	35063	Cedar Hedge Farm LLC	Watering Hanging baskets	450.00
10/8/2026		Total 35063			450.00
10/8/2026	CIN000	35064	CINTAS CORPORATION	Rental & Maintenance - AED	144.00
10/8/2026		Total 35064			144.00
10/8/2026	COL000	35065	Colonial Life	Supplemental Insurance	1,779.48
10/8/2026		Total 35065			1,779.48
10/8/2026	CRO000	35066	Crouse Ford Sales, Inc.	Street Vehicle Repairs	1,318.06
10/8/2026		Total 35066			1,318.06

Document Date	ID	Check Number	Payee	Transaction Description	Check Amount
10/8/2026	DEL015	**35067**	DeLeon & Stang, LLC	FY26 Audit	17,700.00
10/8/2026		Total 35067			17,700.00
10/8/2026	ECH000	**35068**	Trevor Echols	Police Uniform	100.00
10/8/2026		Total 35068			100.00
10/8/2026	ECK000	**35069**	Ecker's Lawn Service, LLC	Mowing - Parks	5,640.00
10/8/2026		Total 35069			5,640.00
10/8/2026	ELE000	**35070**	ELECTEC ELECTION SERVICES, INC.	Election Services -Deposit	3,815.00
10/8/2026		Total 35070			3,815.00
10/8/2026	ENG010	**35071**	Haleigh Engels	Car Seat Check Mileage	19.45
10/8/2026	ENG010		Haleigh Engels	Police Office Uniform	131.49
10/8/2026		Total 35071			150.94
10/8/2026	FAR000	**35072**	Farm & Home Service, Inc.	Sewer M&S	23.98
10/8/2026	FAR000		Farm & Home Service, Inc.	Street M&S	315.15
10/8/2026		Total 35072			339.13
10/8/2026	FER000	**35073**	Fern Rodkey Electric, Inc.	Street M&R	249.68
10/8/2026		Total 35073			249.68
10/8/2026	FRA005	**35074**	Fraternal Order of Police	FOP Dues for 2026- QTR3	1,380.00
10/8/2026		Total 35074			1,380.00
10/8/2026	FRE015	**35075**	Frederick News-Post	Ad - Public Works Employee	606.00
10/8/2026		Total 35075			606.00
10/8/2026	FUE000	**35076**	Fuelman	Police Fuel	811.58
10/8/2026		Total 35076			811.58
10/8/2026	GET000	**35077**	GETTLE	Sewer M&R	1,050.00

Document Date	ID	Check Number	Payee	Transaction Description	Check Amount
10/8/2026		Total 35077			1,050.00
10/8/2026	HOB000	**35078**	Hobb's Excavating LLC	Memorial Dr WaterMain/ HUR Street Repairs	450,137.75
10/8/2026		Total 35078			450,137.75
10/8/2026	KEL005	**35079**	Kelly & Associates Insurance Group	Health Insurance	57,384.52
10/8/2026		Total 35079			57,384.52
10/8/2026	LIT000	**35080**	Littlestown Ace Hardware	Materians & Repairs	95.79
10/8/2026		Total 35080			95.79
10/8/2026	MAS000	**35081**	Mason Dixon Auto Parts	Street/Sewer M&S	563.68
10/8/2026		Total 35081			563.68
10/8/2026	MIT000	**35082**	Robert S. Mitchell	Police Exec Uniform	100.00
10/8/2026		Total 35082			100.00
10/8/2026	MRJ000	**35083**	Stephenson Equipment Inc	Street Vehicle Repairs	175.83
10/8/2026		Total 35083			175.83
10/8/2026	MUL000	**35084**	Multicorp, Inc.	Monthly Office Cleaning	1,539.58
10/8/2026		Total 35084			1,539.58
10/8/2026	ONE000	**35085**	One Call Concepts, Inc.	Miss Utility Tickets	79.73
10/8/2026		Total 35085			79.73
10/8/2026	QUE010	**35086**	Quench USA	Police Building	56.00
10/8/2026		Total 35086			56.00
10/8/2026	SMI010	**35087**	Smith's Port A Pots	Portlet Disposal	1,950.00
10/8/2026		Total 35087			1,950.00
10/8/2026	SOU000	**35088**	Southern States Coop., Inc.	Sewer Electric/Fuel	1,490.72

Document Date	ID	Check Number	Payee	Transaction Description	Check Amount
10/8/2026		Total 35088			1,490.72
10/8/2026	STA011	35089	STAPLES INC.	Office/Annex M&S	146.83
10/8/2026		Total 35089			146.83
10/8/2026	SUS000	35090	SustainErgy Group Inc	Decarbonization Study	78,029.00
10/8/2026		Total 35090			78,029.00
10/8/2026	T2S000	35091	T2 Systems INC	Citation System	14.00
10/8/2026		Total 35091			14.00
10/8/2026	UNI005	35092	Univar USA, Inc.	Sewer M&S	41,202.86
10/8/2026		Total 35092			41,202.86
10/8/2026	VER015	35093	Verizon Connect Inc.	Fleet Managment	231.11
10/8/2026	VER015		Verizon Connect Inc.	Fleet Managment - PW	261.63
10/8/2026		Total 35093			492.74
10/8/2026	WBM000	35094	W.B. Mason Co., Inc.	Office M&S	49.98
10/8/2026		Total 35094			49.98
10/16/2026	ARB005	35095	Arboreality Tree Experts LLC	Tree Removal	9,025.00
10/16/2026		Total 35095			9,025.00
10/16/2026	ATL000	35096	Atlantic Tactical	Police Equipment	3,959.97
10/16/2026		Total 35096			3,959.97
10/16/2026	ATL010	35097	Atlantic OccuPsych	Pre-Employment Evaluation	900.00
10/16/2026		Total 35097			900.00
10/16/2026	BAL005	35098	THE BALTIMORE SUN MEDIA GROUP	Advertisments	818.34
10/16/2026		Total 35098			818.34

Document Date	ID	Check Number	Payee	Transaction Description	Check Amount
10/16/2026	BLU015	35100	Blue Ridge Equpment Services	Street Vehicle Repair	2,167.58
10/16/2026		Total 35100			2,167.58
10/16/2026	BUI000	35101	Kelly Buie	Park and Rec Advisory Board	20.00
10/16/2026		Total 35101			20.00
10/16/2026	CAR022	35102	Carroll County Commissioners	Refuse Removal	20,008.85
10/16/2026		Total 35102			20,008.85
10/16/2026	CRO000	35103	Crouse Ford Sales, Inc.	Car Maintanance	817.19
10/16/2026		Total 35103			817.19
10/16/2026	DEN000	35104	Dennis Sales & Services, Inc.	Water M&R	2,170.70
10/16/2026		Total 35104			2,170.70
10/16/2026	DEP010	35105	STATE TREASURER OF MARYLAND	Police: Data Center Network	63.00
10/16/2026		Total 35105			63.00
10/16/2026	DOA000	35106	Natasha Doan	Park and Rec Adisory Board	20.00
10/16/2026		Total 35106			20.00
10/16/2026	ECK000	35107	Ecker's Lawn Service, LLC	Abatement Mow- 440 Roberts Mill Rd	185.00
10/16/2026	ECK000		Ecker's Lawn Service, LLC	Abatement Mow- 461 Berry Ct	75.00
10/16/2026		Total 35107			260.00
10/16/2026	ECO000	35108	Ecology Services Refuse & Recycling	Street Solid Waste/Recycling	29,593.74
10/16/2026		Total 35108			29,593.74
10/16/2026	FUE000	35109	Fuelman	Police Fuel	862.42
10/16/2026		Total 35109			862.42
10/16/2026	GAL005	35110	Galls, LLC	Police Uniform	315.80
10/16/2026	GAL005		Galls, LLC	Police Uniforms	342.76

Document Date	ID	Check Number	Payee	Transaction Description	Check Amount
10/16/2026		Total 35110			658.56
10/16/2026	HOB000	35111	Hobb's Excavating LLC	Street M&R	11,336.65
10/16/2026	HOB000		Hobb's Excavating LLC	Street M&S	2,864.32
10/16/2026		Total 35111			14,200.97
10/16/2026	HOB005	35112	Jerry Hobbs	Park and Rec Advisory Board	20.00
10/16/2026		Total 35112			20.00
10/16/2026	HOM006	35113	Home Paramount	HeadStart pest Control	995.00
10/16/2026		Total 35113			995.00
10/16/2026	LBW000	35114	L.B. Water Service, Inc.	Water Contract	(4,699.00)
10/16/2026	LBW000		L.B. Water Service, Inc.	Water M&S	1,295.44
10/16/2026	LBW000		L.B. Water Service, Inc.	Water Meters& MXUs	900.00
10/16/2026	LBW000		L.B. Water Service, Inc.	Water MS	2,774.00
10/16/2026		Total 35114			270.44
10/16/2026	LEA000	35115	Leaf	Printer Lease	664.00
10/16/2026		Total 35115			664.00
10/16/2026	LOW000	35116	Lowe's	Variouse	515.29
10/16/2026		Total 35116			515.29
10/16/2026	MOD005	35117	Modern Marketing, Inc.	Mood Cups	1,282.92
10/16/2026		Total 35117			1,282.92
10/16/2026	POT000	35120	Potomac Edison	108 Wildflower St - Street Lights	57.91
10/16/2026	POT000		Potomac Edison	119 YORK STREET ELECTRIC	543.07
10/16/2026	POT000		Potomac Edison	160 Colbert -Street Electric	14.61
10/16/2026	POT000		Potomac Edison	9 Grant Street	131.59
10/16/2026	POT000		Potomac Edison	City Hall & Annex Electric	928.68
10/16/2026	POT000		Potomac Edison	Colbert St Lot 270 -Street Lights	49.49
10/16/2026	POT000		Potomac Edison	Electic - 2 Canoe	13.38
10/16/2026	POT000		Potomac Edison	Electric - 1 W Taney Ct	14.15
10/16/2026	POT000		Potomac Edison	Electric - 107 E Baltimore St	275.06

Document Date	ID	Check Number	Payee	Transaction Description	Check Amount
10/16/2026	POT000		Potomac Edison	Electric - 168 Bentley St	15.50
10/16/2026	POT000		Potomac Edison	Electric - 171 Grand Dr - Street Light Meter	21.37
10/16/2026	POT000		Potomac Edison	Electric - 176 Carnival Dr - Street Lights	42.38
10/16/2026	POT000		Potomac Edison	Electric - 199 Bentley St	35.42
10/16/2026	POT000		Potomac Edison	Electric - 212 Morning Frost St	57.90
10/16/2026	POT000		Potomac Edison	Electric - 3A Hayride Ln	1,288.91
10/16/2026	POT000		Potomac Edison	Electric - 5 Warehouse Aly	5.10
10/16/2026	POT000		Potomac Edison	Electric - 545 Trevanion Ter	10.94
10/16/2026	POT000		Potomac Edison	Electric - 9 Bowie Mill Ave	35.34
10/16/2026	POT000		Potomac Edison	Electric - Dunkle Ct	15.72
10/16/2026	POT000		Potomac Edison	Electric - Monocacy Cir	96.26
10/16/2026	POT000		Potomac Edison	Electric - Street Lights - Kenan St	46.67
10/16/2026	POT000		Potomac Edison	Electric - WWTP/3200 WHIPPOORWILL DR	268.70
10/16/2026	POT000		Potomac Edison	Headstart & Park Electric	952.91
10/16/2026	POT000		Potomac Edison	McCullough St	25.52
10/16/2026	POT000		Potomac Edison	Police Electric	598.40
10/16/2026	POT000		Potomac Edison	STREET ELECTRIC	8,157.60
10/16/2026	POT000		Potomac Edison	Street Electric -307 Hibiscus St	57.96
10/16/2026	POT000		Potomac Edison	THP Park	65.77
10/16/2026	POT000		Potomac Edison	WATER ELECTRIC	4,174.12
10/16/2026	POT000		Potomac Edison	Water Run St- Street Electric	94.64
10/16/2026	POT000		Potomac Edison	WHIPPORWILL DRIVE	15,056.33
10/16/2026		Total 35120			33,151.40
10/16/2026	SAM010	35121	Denise Sampson	Park and Rec Adisory Board	20.00
10/16/2026		Total 35121			20.00
10/16/2026	STA011	35122	STAPLES INC.	Office M&S	46.56
10/16/2026		Total 35122			46.56
10/16/2026	SUN010	35123	Sunset Supply	Water Uniform -Topper	392.88
10/16/2026		Total 35123			392.88
10/16/2026	TAN012	35124	Taneytown Heritage Museum	Holiday of Trees 2026	35.00
10/16/2026		Total 35124			35.00

City of Taneytown
Check/Voucher Register
From 10/1/2026 Through 10/31/2026

Document Date	ID	Check Number	Payee	Transaction Description	Check Amount
10/16/2026	TMO000	35125	T-Mobile USA inc.	Survey heads	10.50
10/16/2026		Total 35125			10.50
10/16/2026	USA000	35126	USA Blue Book	Sewer M&S	1,072.14
10/16/2026		Total 35126			1,072.14
10/16/2026	VAL000	35127	Valley Supply & Equipment	Street M&R	0.00
10/16/2026		Total 35127			0.00
10/16/2026	VER016	35128	Verizon	City Fiber Connect	1,039.32
10/16/2026		Total 35128			1,039.32
10/16/2026	WAT010	35129	Kathy Watson	Park and Rec Adisory Board	20.00
10/16/2026		Total 35129			20.00
10/16/2026	WES025	35130	Westminster Security Company, Inc.	Monitoring Fee- Memorial Park @Shop and Pole Barn	181.94
10/16/2026		Total 35130			181.94
10/16/2026	WEX000	35131	Wex Bank	Public Works Fuel	612.75
10/16/2026		Total 35131			612.75
10/16/2026	WHI020	35132	Bryan White	Park and Rec Adisory Board	20.00
10/16/2026		Total 35132			20.00
10/16/2026	YIN010	35133	Samantha Lea Yingling	Gratitude Walk	120.00
10/16/2026		Total 35133			120.00
10/16/2026	Val005	35134	Valley Ridge Supply Co	Street M&R	185.00
10/16/2026		Total 35134			185.00
10/16/2026	MAR068	EP0000000032611	Maryland State Retirement Agency	PGU Employee Contributions	4,516.53

Document Date	ID	Check Number	Payee	Transaction Description	Check Amount
10/16/2026		Total EP0000000032611			4,516.53
10/16/2026	KTB000	INV 855592	KTBSPayroll	KTBS Payroll Processing	206.48
10/16/2026		Total INV 855592			206.48
10/16/2026	KTB000	KTBS PR 10.16.26	KTBSPayroll	Net Payroll	103,654.47
10/16/2026	KTB000		KTBSPayroll	PAYROLL PPE -	44,607.31
10/16/2026		Total KTBS PR 10.16.26			148,261.78
10/16/2026	CHE015	PPE 10.08.26	Chesapeake Employers	Worker's Comp Disbursement	5,562.86
10/16/2026		Total PPE 10.08.26			5,562.86
10/22/2026	ARR005	35155	Arro Consulting, Inc.	Check Run	3,049.00
10/22/2026		Total 35155			3,049.00
10/22/2026	ATL000	35156	Atlantic Tactical	Check Run	10,477.01
10/22/2026		Total 35156			10,477.01
10/22/2026	BOA000	35157	BOARD OF WATERWORKS AND WASTE SYSTEM OPERATORS	Check Run	50.00
10/22/2026		Total 35157			50.00
10/22/2026	CAT000	35158	Certified Water Testing, LLC	Check Run	3,860.00
10/22/2026	CAT000		Certified Water Testing, LLC	Wastewater Analysis	5,050.00
10/22/2026		Total 35158			8,910.00
10/22/2026	CED000	35159	Cedar Hedge Farm LLC	Planter maintenance	260.00
10/22/2026		Total 35159			260.00
10/22/2026	CIN000	35160	CINTAS CORPORATION	Rental & Maint First Aid Kit	313.42
10/22/2026		Total 35160			313.42

Document Date	ID	Check Number	Payee	Transaction Description	Check Amount
10/22/2026	COM015	35161	COMPTROLLER OF MARYLAND-BAY RESTORATION	Bay Restoration Fee 3rd Quarter 2026	49,962.55
10/22/2026		Total 35161			49,962.55
10/22/2026	CRO000	35162	Crouse Ford Sales, Inc.	23 Ford Truck Explorer	81.09
10/22/2026		Total 35162			81.09
10/22/2026	FER000	35163	Fern Rodkey Electric, Inc.	Office M&R	939.54
10/22/2026	FER000		Fern Rodkey Electric, Inc.	RMP Soccer lights	461.94
10/22/2026	FER000		Fern Rodkey Electric, Inc.	Street M&R	3,312.04
10/22/2026		Total 35163			4,713.52
10/22/2026	FUE000	35164	Fuelman	Police Fuel	642.61
10/22/2026		Total 35164			642.61
10/22/2026	GAL005	35165	Galls, LLC	Embroidered Shirts	470.08
10/22/2026	GAL005		Galls, LLC	Samples	55.99
10/22/2026		Total 35165			526.07
10/22/2026	LAB000	35166	Laboratory Corporation of America Holdings	Tests Echols	213.15
10/22/2026		Total 35166			213.15
10/22/2026	LBW000	35167	L.B. Water Service, Inc.	Water Materials & Supplies	3,878.40
10/22/2026		Total 35167			3,878.40
10/22/2026	MTB000	35168	M & T Bank, Trustee for CDA	2004 Series A Financing Bonds	4,114.04
10/22/2026		Total 35168			4,114.04
10/22/2026	MTB000	35169	M & T Bank, Trustee for CDA	CDA Intrastructure Bonds 2014 Series A	7,797.66
10/22/2026		Total 35169			7,797.66
10/22/2026	POT000	35170	Potomac Edison	210 1/2 Carroll Heights	42.87
10/22/2026	POT000		Potomac Edison	34 Hayride LN	1,341.66

Document Date	ID	Check Number	Payee	Transaction Description	Check Amount
10/22/2026	POT000		Potomac Edison	4140 Sells Mill RD	979.69
10/22/2026	POT000		Potomac Edison	9 Grant ST	132.09
10/22/2026	POT000		Potomac Edison	PUMP STN CAROL VISTA 722 Clubside DR	908.61
10/22/2026		Total 35170			3,404.92
10/22/2026	STA011	**35171**	STAPLES INC.	Police Materials & Supplies	401.93
10/22/2026		Total 35171			401.93
10/22/2026	VAC000	**35172**	Lorena Vaccare	Check Run	45.45
10/22/2026		Total 35172			45.45
10/22/2026	VER010	**35173**	Verizon Wireless	MDTS Cell Connections	752.28
10/22/2026		Total 35173			752.28
10/22/2026	VER010	**35174**	Verizon Wireless	City Cell Phone	1,117.55
10/22/2026		Total 35174			1,117.55
10/22/2026	WAN005	**35175**	Wantz Chevrolet, Inc.	Towing to City Impound	180.00
10/22/2026		Total 35175			180.00
10/22/2026	WES030	**35176**	Rippeon Equipment	Street M&R	39.75
10/22/2026		Total 35176			39.75
Report Total					1,319,983.00