# CITY OF TANEYTOWN, MARYLAND

## FISCAL YEAR 2025-2026
## Ordinance No. 06-2025
## OPERATING BUDGET

**For the Period beginning July 1, 2025 through June 30, 2026**

Mayor, Christopher Miller
Mayor Pro Tem, Rachael Miller
Councilman, Nick Kalinock
Councilman, James McCarron
Councilman, Harry Meade
Councilman, Christopher Tillman

City Manager, James Wieprecht
Treasurer, Barri R. Avallone

*Budget Ordinance No. 06-2025 introduced 05/12/25 and passed 06/18/ 2025*

City of Taneytown

**Ordinance No. 06-2025**

Fiscal Year 2026 Budget Assumptions

for the period July 1, 2025 to June 30, 2026

**Ordinance No. 01-2025 introduced 05/12/25 and passed 06/18/25**

## Revenue

### General Fund (GF)

- Current Tax Rate 0.37 Cents unchanged from last year – **NOT** exempt from constant yield tax rate provision, potential increase over FY25 budget of $215,195
- County Tax Differential based on preliminary FY25 estimates from County. Finalized amounts after County Budget adopted.
- HUR Grant estimate for FY 2026 is $580,816 as of December 27,2024
- State Police Protection Grant includes $110,000 based on FY25 amount

### Utility Fund (UF)

- Water rates have been reduced by 5%
- Sewer rates have been reduced by 5%

## Budgeted Use of Fund Balance

- $1,671,269 – GF Balance - needed for GF Capital Outlay. $250,000 Park FB for Park Capital
- $2,548,179 - UF Balance - needed for capital outlay.

## Expenses

- **Salary Notes**
- **Re-allocation of Salary & Fringe benefits between General Fund and Utility Fund**
  - Includes 3% salary increase for staff
  - City Manager will remain split 50% to GF and 50% to UF
  - Treasurer will remain split 90% to GF and 10% to UF
  - Includes new positions of executive assistant (split 80% GF 20% UF) and additional police officer
  - W/S Billing Division employees (2) split 15% to GF and 85% to UF to reflect actuals
  - IT will remain split 80% to GF and 20% to UF
  - Five employees in the Public Works Department will be budgeted between Streets 75% and Parks 25%, based on 5 year actuals. One part time position split 50% between Streets and Parks. One Utility employee budgeted Streets 80% and Water 20%, based on 5 year actuals.
- **Maryland State Retirement - Employer Contribution Rates**
  - Employee Pension System rate increases to 12.17% from 10.86% of Salaries - net increase of $29,581(17.42%) over FY25 Budget
  - Law Enforcement Officers' Pension System rate increased to 39.64% from 38.07% of Salaries, - net increase of $52,829 (18.54%) over FY25 budget.
- **Health Insurance Increase - 9.83%**
  - Based Insurance budget on our current carrier Aetna, new rates are unavailable at this time. 10% increase from current premium budgeted. Yearly cost to City is $444,288 for Health, Dental, Vision, Life, HRA Fees, and Cobra Admin Fees, budgeted to employee home department, not allocated
  - Deductible Health Liability to the City is $324,400 ($7,000 individual / $8,700 family) budgeted at 100% usage. Budgeted to employee home department and not allocated

City of Taneytown

**Ordinance No. 06-2025**

DRAFT Fiscal Year 2026

for the period July 1, 2025 to June 30, 2026

*Ordinance No. 06-2025 introduced 05/12/25 and passed 06/18/25*

## Summary

### General Fund

| Revenue | FY25 - Revised | FY26 - Draft | (FY26 - FY25) |
|---|---|---|---|
| Local & State Tax | 4,567,423 | 4,805,093 | 237,670 |
| County | 644,518 | 642,934 | (1,584) |
| Finance Office | 0 | 0 | 0 |
| IT Dept | 0 | 0 | 0 |
| Clerk | 150 | 150 | 0 |
| Zoning & Code Enforcement | 7,100 | 7,000 | (100) |
| City Hall and Roberts Mill / Headstart | 600 | 600 | 0 |
| Police | 127,700 | 132,700 | 5,000 |
| Streets | 510,364 | 580,816 | 70,452 |
| Parks & Recreation | 175,466 | 889,522 | 714,056 |
| Local | 75,750 | 45,750 | (30,000) |
| Open Space Impact Fee - Fund Balance Use (Parks) | 0 | 250,000 | 250,000 |
| Budgeted Use of Fund Balance | 2,180,923 | 1,671,269 | (509,654) |
| **Total Revenue - General Fund** | **$ 8,289,994** | **$ 9,025,834** | **$ 735,840** |

| Expenditures | FY25 - Revised | FY26 - Draft | (FY26 - FY25) |
|---|---|---|---|
| Mayor & Council | 107,053 | 89,115 | (17,938) |
| Finance Dept | 270,915 | 286,363 | 15,448 |
| City Manager | 111,258 | 182,168 | 70,910 |
| IT Dept | 248,706 | 283,578 | 34,872 |
| Clerks Office | 128,082 | 128,589 | 507 |
| Zoning & Code Enforcement | 95,889 | 105,997 | 10,108 |
| Economic Development | 122,908 | 104,656 | (18,252) |
| City Hall | 232,641 | 174,833 | (57,808) |
| Annex | 10,550 | 9,575 | (975) |
| Roberts Mill Facility (Head Start) | 2,590 | 1,630 | (960) |
| Public Safety | 2,465,352 | 2,698,405 | 233,053 |
| Streets | 1,598,981 | 1,534,890 | (64,091) |
| Storm Water Mgmt | 90,500 | 98,000 | 7,500 |
| Parks & Recreation | 534,963 | 539,490 | 4,527 |
| Debt Service (Principal) | 94,290 | 100,280 | 5,990 |
| Capital Outlay (City Hall) | 250,000 | 0 | (250,000) |
| Capital Outlay (IT) | 22,000 | 0 | (22,000) |
| Capital Outlay (Police) | 252,600 | 80,000 | (172,600) |
| Capital Outlay (Stormwater) | 60,000 | 80,000 | 20,000 |
| Capital Outlay (Streets ) | 1,371,805 | 798,703 | (573,102) |
| Capital Outlay (Parks) | 218,911 | 1,729,562 | 1,510,651 |
| **Total Expenditures - General Fund** | **$ 8,289,994** | **$ 9,025,834** | **$ 735,840** |
| **Net Revenue Over Expenditures - General Fund** | $ - | $ (0) | $ (0) |

### Utility Fund

| Revenue | FY25 - Revised | FY26 - Draft | (FY26 - FY25) |
|---|---|---|---|
| Water Service Fee | 1,000,000 | 950,000 | (50,000) |
| Water Restoration Fees | 0 | 0 | 0 |
| Water Late Payments & Other | 50,000 | 55,000 | 5,000 |
| Water Standpipe Rental | 138,000 | 140,500 | 2,500 |
| EnerNoc Capacity Payment | 0 | 0 | 0 |
| Interest Income | 150,000 | 150,000 | 0 |
| Sewer Service Fee | 1,975,000 | 1,866,750 | (108,250) |
| Grant Payments | 0 | 4,391,952 | 4,391,952 |
| Building Loan | 0 | | 0 |
| Budgeted Use of Fund Balance | 3,428,806 | 2,548,179 | (880,627) |
| **Total Revenue - Utility Fund** | **$ 6,741,806** | **$ 10,102,381** | **$ 3,360,575** |

| Expenditures | FY25 - Revised | FY26 - Draft | (FY26 - FY25) |
|---|---|---|---|
| Water | 1,006,324 | 1,015,918 | 9,594 |
| Sewer | 1,826,140 | 1,767,384 | (58,756) |
| Debt Service (Principal - Water) | 298,071 | 359,391 | 61,320 |
| Debt Service (Principal - Sewer) | 553,271 | 565,234 | 11,963 |
| Capital Outlay (Water) | 1,200,000 | 6,354,274 | 5,154,274 |
| Capital Outlay (Sewer) | 1,858,000 | 40,180 | (1,817,820) |
| **Total Expenditures - Utility Fund** | **$ 6,741,806** | **$ 10,102,381** | **$ 3,360,575** |
| **Net Revenue Over Expenditures - Utility Fund** | $ - | $ - | $ - |

City of Taneytown

**Budget - Ordinance No. 06-2025**

Fiscal Year 2026

for the period July 1, 2025 to June 30, 2026

*Ordinance No. 06-2025 introduced 05/12/25 and passed 06/18/25*

## Summary

### General Fund

| | |
|---|---|
| **Revenue** | |
| Local & State Tax | 4,805,093 |
| County | 642,934 |
| Finance Office | 0 |
| Clerk | 150 |
| Zoning & Code Enforcement | 7,000 |
| City Hall - Robers Mill / Headstart | 600 |
| Police | 132,700 |
| Streets | 580,816 |
| Parks & Recreation | 889,522 |
| Local | 45,750 |
| Park Impact Fees - Fund Balance Use | 250,000 |
| Budgeted Use of Fund Balance | 1,671,269 |
| **Total Revenue - General Fund** | **$ 9,025,834** |
| **Expenditures** | |
| Mayor & Council | 89,115 |
| Finance Dept | 286,363 |
| City Manager | 182,168 |
| IT Dept | 283,578 |
| Clerks Office | 128,589 |
| Zoning & Code Enforcement | 105,997 |
| Economic Development | 104,656 |
| City Hall | 174,833 |
| Annex | 9,575 |
| Roberts Mill Facility (Head Start) | 1,630 |
| Public Safety | 2,698,405 |
| Streets | 1,534,890 |
| Storm Water Mgmt | 98,000 |
| Parks & Recreation | 539,490 |
| Debt Service (Principal) | 100,280 |
| Capital Outlay (IT) | 0 |
| Capital Outlay (Stormwater) | 80,000 |
| Capital Outlay (Police) | 80,000 |
| Capital Outlay (Street) | 798,703 |
| Capital Outlay (Parks) | 1,729,562 |
| **Total Expenditures - General Fund** | **$ 9,025,834** |
| **Net Revenue Over Expenditures - General Fund** | **$ (0)** |

### Utility Fund

| | |
|---|---|
| **Revenue** | |
| Water Service Fee | 950,000 |
| Water Restoration Fees | 0 |
| Water Late Payments & Other | 55,000 |
| Water Standpipe Rental | 140,500 |
| EnerNoc Capacity Payment | 0 |
| Interest Income | 150,000 |
| Sewer Service Fee | 1,866,750 |
| Grant Funding MDE | 4,391,952 |
| Building Loan | 0 |
| Budgeted Use of Fund Balance | 2,548,179 |
| **Total Revenue - Utility Fund** | **$ 10,102,381** |
| **Expenditures** | |
| Water | 1,015,918 |
| Sewer | 1,767,384 |
| Debt Service (Principal - Water) | 359,391 |
| Debt Service (Principal - Sewer) | 565,234 |
| Capital Outlay (Water) | 6,354,274 |
| Capital Outlay (Sewer) | 40,180 |
| **Total Expenditures - Utility Fund** | **$ 10,102,381** |
| **Net Revenue Over Expenditures - Utility Fund** | **$ -** |