ORDINANCE NO. 07 - 2026
FISCAL YEAR 2027 - 2028 OPERATING BUDGET

PURSUANT to Article VII, §C-702 and C-703 of the Charter of the City of Taneytown, the Mayor and City Council shall adopt an annual budget that provides a complete financial plan for the budget year and contains estimates of anticipated revenues and proposed expenditures.

WHEREAS, a budget fulfilling the requirements of the Charter has been prepared; and

WHEREAS, pursuant to the provisions of §C-703, a public hearing on said budget has been held on June 3, 2026 after the required two weeks notice was given in the Carroll County Times pursuant to §C-703 of the Charter of the City of Taneytown; and

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

Section One: That the budget attached hereto and incorporated herein is hereby adopted as the budget for the City of Taneytown for Fiscal Year July 1, 2027 through June 30, 2028

INTRODUCED THIS 11 DAY OF May, 2026

Clara Kalman
CLARA KALMAN, CITY CLERK

PASSED THIS 8 DAY OF June, 2026

Clara Kalman
CLARA KALMAN, CITY CLERK

APPROVED THIS 8th DAY OF June, 2026

CHRISTOPHER MILLER, MAYOR

CITY OF TANEYTOWN, MARYLAND

FISCAL YEAR 2026-2027
Ordinance No. 07-2026
DRAFT OPERATING BUDGET

For the Period beginning July 1, 2026 through June 30, 2027

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

City Manager, James Wieprecht
Treasurer, Barri R. Avallone

Budget Ordinance No. 07-2026 introduced 05/11/26 and passed 0/0/ 2026

City of Taneytown

DRAFT Ordinance No. 07-2026

Fiscal Year 2027 Budget Assumptions

for the period July 1, 2026 to June 30, 2027

Ordinance No. 07-2026 introduced 00/00/26 and passed 00/00/26

Revenue

General Fund (GF)

- Current Tax Rate 0.37 Cents unchanged from last year – potential increase over FY26 budget of $211,730
- County Tax Differential based on preliminary FY26 estimates from County. Finalized amounts after County Budget adopted.
- HUR Grant estimate for FY 2026 is $559,596 as of December 17,2025
- State Police Protection Grant includes $117,000 based on FY26 amount
- New revenue source - Speed Camera Income estimated at $450,000
-

Utility Fund (UF)

- Water rates are unchanged
- Sewer rates are unchanged

Budgeted Use of Fund Balance

- $2,014,930– GF Balance - needed for GF Capital Outlay
- $1,640,828 - UF Balance - needed for capital outlay

Expenses

- **Salary Notes**
- **Re-allocation of Salary & Fringe benefits between General Fund and Utility Fund**
  - Includes 3% merit increase and $2500 adjustment for non- police 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 civilian assistant for public safety, additional crossing guard. Starting salary for Police officers increased to 60k, with incremental adjustments for current officers. Vacant positions of Public Works Assistant Director and Economic Development Director not budgeted.
  - W/S Billing Division employees (2) split 20% to GF and 80% to UF to reflect actuals
  - IT will remain split 80% to GF and 20% to UF
  - Four 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.
- **Maryland State Retirement - Employer Contribution Rates**
  - Employee Pension System rate increases to 12.41% from 12.17% of Salaries - net increase of $12,180 (5%) over FY26 Budget
  - Law Enforcement Officers' Pension System rate decreased to 39.56% from 39.64% of Salaries, - net increase of $83,931 (22%) over FY26 budget.
- **Health Insurance Increase - 11%**
  - 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 $581,000 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 $347,125 ($7,500 individual / $15,000 family) budgeted at 75% usage. Budgeted to employee home department and not allocated

City of Taneytown

Ordinance No. 07-2026

DRAFT Fiscal Year 2027

for the period July 1, 2027 to June 30, 2027

Summary

General Fund

Revenue	FY26 - Revised	FY27 - Draft	(FY27 - FY26)
Local & State Tax	4,890,093	5,101,823	211,730
County	642,934	646,098	3,164
Finance Office	0	0	0
IT Dept	0	0	0
Clerk	150	150	0
Zoning & Code Enforcement	7,000	6,000	(1,000)
City Hall and Roberts Mill / Headstart	600	600	0
Police	132,700	576,500	443,800
Streets	587,776	559,596	(28,180)
Parks & Recreation	889,522	1,030,734	141,212
Local	25,750	12,750	(13,000)
Open Space Impact Fee - Fund Balance Use (Parks)	250,000	0	(250,000)
Budgeted Use of Fund Balance	1,937,649	2,014,930	77,281
Total Revenue - General Fund	**$ 9,364,174**	**$ 9,949,181**	**$ 585,007**
Expenditures			
Mayor & Council	89,115	94,182	5,067
Finance Dept	286,363	291,764	5,401
City Manager	182,168	187,314	5,146
IT Dept	283,578	319,990	36,412
Clerks Office	128,589	144,297	15,708
Zoning & Code Enforcement	105,997	143,846	37,849
Economic Development	103,906	3,200	(100,706)
City Hall	195,583	355,270	159,687
Annex	9,575	9,864	289
Roberts Mill Facility (Head Start)	1,630	3,836	2,206
Public Safety	2,744,395	3,104,265	359,870
Streets	1,777,240	1,473,611	(303,629)
Storm Water Mgmt	98,000	98,000	0
Parks & Recreation	539,490	576,971	37,481
Debt Service (Principal)	100,280	115,406	15,126
Capital Outlay (City Hall)	0	150,000	150,000
Capital Outlay (IT)	0	0	0
Capital Outlay (Police)	110,000	0	(110,000)
Capital Outlay (Stormwater)	80,000	0	(80,000)
Capital Outlay (Streets)	798,703	1,007,803	209,100
Capital Outlay (Parks)	1,729,562	1,869,562	140,000
Total Expenditures - General Fund	**$ 9,364,174**	**$ 9,949,181**	**$ 585,007**
Net Revenue Over Expenditures - General Fund	**$ -**	**$ -**	**$ -**

Utility Fund

Revenue	FY26 - Revised	FY27 - Draft	(FY27 - FY26)
Water Service Fee	950,000	950,000	0
Water Restoration Fees	0	0	0
Water Late Payments & Other	55,000	55,000	0
Water Standpipe Rental	140,500	140,500	0
EnerNoc Capacity Payment	0	0	0
Interest Income	150,000	90,000	(60,000)
Sewer Service Fee	1,866,750	1,866,750	0
Grant Payments	0	3,068,800	3,068,800
UF Grants and Loans	4,391,952		(4,391,952)
Budgeted Use of Fund Balance	2,768,179	1,640,828	(1,127,351)
Total Revenue - Utility Fund	**$10,322,381**	**$ 7,811,878**	**$ (2,510,503)**
Expenditures			
Water	1,015,918	1,018,233	2,315
Sewer	1,887,384	1,567,597	(319,787)
Debt Service (Principal - Water)	359,391	122,774	(236,617)
Debt Service (Principal - Sewer)	565,234	92,716	(472,518)
Capital Outlay (Water)	6,339,274	4,705,000	(1,634,274)
Capital Outlay (Sewer)	155,180	305,558	150,378
Total Expenditures - Utility Fund	**$10,322,381**	**$ 7,811,878**	**$ (2,510,503)**
Net Revenue Over Expenditures - Utility Fund	**$ -**	**$ -**	**$ -**

City of Taneytown

Budget - Ordinance No. 07-2026

DRAFT Fiscal Year 2027

for the period July 1, 2026 to June 30, 2027

Summary

General Fund

Revenue	
Local & State Tax	5,101,823
County	646,098
Finance Office	0
Clerk	150
Zoning & Code Enforcement	6,000
City Hall - Roberts Mill / Headstart	600
Police	576,500
Streets	559,596
Parks & Recreation	1,030,734
Local	12,750
Park Impact Fees - Fund Balance Use	0
Budgeted Use of Fund Balance	2,014,930
Total Revenue - General Fund	**$ 9,949,181**
Expenditures	
Mayor & Council	94,182
Finance Dept	291,764
City Manager	187,314
IT Dept	319,990
Clerks Office	144,297
Zoning & Code Enforcement	143,846
Economic Development	3,200
City Hall	355,270
Annex	9,864
Roberts Mill Facility (Head Start)	3,836
Public Safety	3,104,265
Streets	1,473,611
Storm Water Mgmt	98,000
Parks & Recreation	576,971
Debt Service (Principal)	115,406
Capital Outlay (City Hall)	150,000
Capital Outlay (Stormwater)	0
Capital Outlay (Police)	0
Capital Outlay (Street)	1,007,803
Capital Outlay (Parks)	1,869,562
Total Expenditures - General Fund	**$ 9,949,181**
Net Revenue Over Expenditures - General Fund	**$ -**

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	90,000
Sewer Service Fee	1,866,750
Grant Funding MDE	3,068,800
Building Loan	0
Budgeted Use of Fund Balance	1,640,828
Total Revenue - Utility Fund	**$ 7,811,878**
Expenditures	
Water	1,018,233
Sewer	1,567,597
Debt Service (Principal - Water)	122,774
Debt Service (Principal - Sewer)	92,716
Capital Outlay (Water)	4,705,000
Capital Outlay (Sewer)	305,558
Total Expenditures - Utility Fund	**$ 7,811,878**
Net Revenue Over Expenditures - Utility Fund	**$ -**