

MAYOR AND CITY COUNCIL

CHRISTOPHER G. MILLER
MAYOR

JAMES L. McCARRON
MAYOR PRO TEM

JAMES A. WIEPRECHT
CITY MANAGER

BARRI R. AVALLONE
TREASURER

CLARA KALMAN
CLERK



COUNCIL MEMBERS

JUDITH K. FULLER

DIANE A. FOSTER

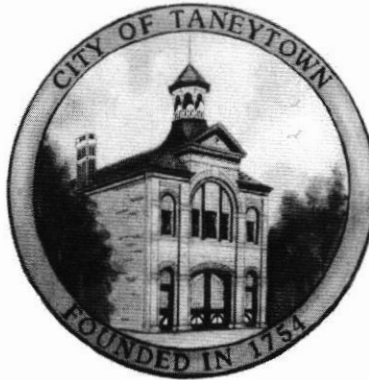
ELIZABETH W. CHANEY

CHRISTOPHER R. TILLMAN

AGENDA MAYOR AND CITY COUNCIL BUDGET WORKSHOP FISCAL YEAR 2024 – 2025 MARCH 27, 2024 7:30 PM

- Opening and Roll Call
- Review of Fiscal Year 2024 – 2025 General Fund Operating Budget
- Review of Fiscal Year 2024 – 2025 Water and Sewer Fund Operating Budget
- Discussion of Fiscal Year 2024 – 2025 Tax Rate/Constant Yield Tax Rate

*Full detail budget



CITY OF TANEYTOWN, MARYLAND

FISCAL YEAR 2024-2025

Ordinance No. 01-2024

DRAFT OPERATING BUDGET

For the Period beginning July 1, 2024 through June 30, 2025

Mayor, Christopher Miller

Mayor Pro Tem, James McCarron

Councilman, Elizabeth Chaney

Councilman, Diane A. Foster

Councilman, Judith K. Fuller

Councilman, Christopher Tillman

City Manager, James Wieprecht

Treasurer, Barri R. Avallone

Budget Ordinance No. 01-2024 introduced 04/3/24 and passed xx xx, 2024

City of Taneytown
Ordinance No. 01-2024

DRAFT Fiscal Year 2025 Budget Assumptions
for the period July 1, 2024 to June 30, 2025

Ordinance No. 01-2024 introduced 04/03/24 and passed xx/xx/24

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 FY24 budget of \$265,955
- County Tax Differential based on preliminary FY25 estimates from County. Finalized amounts after County Budget adopted.
- HUR Grant estimate for FY 2024 is \$510,364 as of January 23,2024
- State Police Protection Grant includes \$105,000 based on FY24 amount
- Police Reimbursement Grants includes for Overtime patrols \$1,000

Utility Fund (UF)

- Water Rates have not changed. Revenue increase based on 3 year average.
- Sewer Rates have not changed. Revenue increase based on 3 year average.

Budgeted Use of Fund Balance

- \$2,094,143 – GF Balance - needed for Park Capital outlay and GF Capital Outlay, Will use remaining available balance of ARPA funding.
- \$2,755,806 - UF Balance - needed for capital outlay. Will use remaining available balance of ARPA funding.

Expenses

- **Salary Notes**
- **Re-allocation of Salary & Fringe benefits between General Fund and Utility Fund**
 - Includes 3% salary increase for staff and 3% COLA
 - City Manager will remain split 50% to GF and 50% to UF
 - Treasurer will remain split 90% to GF and 10% to UF
 - New Police Officer added at mid year
 - 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 added, split 50% between Streets and Parks. One Utility employee budgeted Streets 80% and Water 20%, based on 5 year actuals. One full time position added to Water department.
- **Maryland State Retirement - Employer Contribution Rates**
 - Employee Pension System rate increases to 10.86% from 10.21% of Salaries - net increase of \$24,074 (16.8%) over FY24 Budget
 - Law Enforcement Officers' Pension System rate increased to 38.07% from 36.91% of Salaries, - net increase of \$132,500 (72%) from FY24 amended budget due to anticipation of full staffing. FY24 actual pension low due to turnover.
- **Health Insurance Increase - 10.76%**
 - 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 \$376,831 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 \$286,100 (\$7,000 individual / \$8,500 family) budgeted at 100% usage. Budgeted to employee home department and not allocated

City of Taneytown
Ordinance No. 01-2024
 DRAFT Fiscal Year 2025
 for the period July 1, 2024 to June 30, 2025
Ordinance No. 01-2024 introduced 04/03/24 and passed xx/xx/24

Summary

General Fund

Revenue	FY24 - Revised	FY25 - Draft	(FY25 - FY24)
Local & State Tax	4,065,443	4,567,423	501,980
County	626,364	644,518	18,154
Finance Office	0	0	0
IT Dept	0	0	0
Clerk	232	150	(82)
Zoning & Code Enforcement	7,100	7,100	0
City Hall and Roberts Mill / Headstart	600	600	0
Police	200,074	127,700	(72,374)
Streets	427,852	510,364	82,512
Parks & Recreation	553,163	24,548	(528,615)
Local	70,750	75,750	5,000
Open Space Impact Fee - Fund	0	0	0
Balance Use (Parks)	0	0	0
Budgeted Use of Fund Balance	4,004,352	2,094,143	(1,910,209)
Total Revenue - General Fund	\$ 9,955,930	\$ 8,052,296	\$(1,903,634)

Expenditures

Mayor & Council	91,871	107,053	15,182
Finance Dept	256,466	270,915	14,449
City Manager	96,599	111,258	14,659
IT Dept	226,946	248,706	21,760
Clerks Office	112,213	128,082	15,869
Zoning & Code Enforcement	90,741	95,889	5,148
Economic Development	116,614	122,908	6,294
City Hall	208,188	232,641	24,453
Annex	8,860	10,550	1,690
Roberts Mill Facility (Head Start)	2,360	2,590	230
Public Safety	2,236,886	2,413,516	176,630
Streets	1,489,491	1,598,981	109,490
Storm Water Mgmt	90,500	90,500	0
Parks & Recreation	444,266	524,417	80,151
Debt Service (Principal)	93,353	94,290	937
Capital Outlay (City Hall)	181,500	0	(181,500)
Capital Outlay (IT)	0	22,000	22,000
Capital Outlay (Police)	251,000	120,000	(131,000)
Capital Outlay (Stormwater)	660,000	60,000	(600,000)
Capital Outlay (Streets)	1,331,651	1,133,000	(198,651)
Capital Outlay (Parks)	1,966,425	665,000	(1,301,425)
Total Expenditures - General Fund	\$ 9,955,930	\$ 8,052,296	\$(1,903,634)

Net Revenue Over Expenditures - General Fund

\$ - \$ - \$ -

Utility Fund

Revenue	FY24 - Revised	FY25 - Draft	(FY25 - FY24)
Water Service Fee	950,000	1,000,000	50,000
Water Restoration Fees	0	0	0
Water Late Payments & Other	50,000	50,000	0
Water Standpipe Rental	142,000	138,000	(4,000)
EnerNoc Capacity Payment	0	0	0
Interest Income	100,000	150,000	50,000
Sewer Service Fee	1,950,000	1,975,000	25,000
Budgeted Use of Fund Balance	3,996,213	2,755,806	(1,240,407)

Total Revenue - Utility Fund

\$ 7,188,213 \$ 6,068,806 \$(1,119,407)

Expenditures

Water	923,348	1,006,324	82,976
Sewer	1,541,579	1,786,140	244,561
Debt Service (Principal - Water)	291,117	298,071	6,954
Debt Service (Principal - Sewer)	536,328	553,271	16,943
Capital Outlay (Water)	825,000	1,200,000	375,000
Capital Outlay (Sewer)	3,070,841	1,225,000	(1,845,841)

Total Expenditures - Utility Fund

\$ 7,188,213 \$ 6,068,806 \$(1,119,407)

Net Revenue Over Expenditures - Utility Fund

\$ - \$ - \$ -

City of Taneytown
DRAFT Budget - Ordinance No. 01-2024
 Fiscal Year 2025
 for the period July 1, 2024 to June 30, 2025
Ordinance No. 01-2024 introduced 04/03/24 and passed xx/xx/24

Summary

General Fund	
Revenue	
Local & State Tax	4,567,423
County	644,518
Finance Office	0
Clerk	150
Zoning & Code Enforcement	7,100
City Hall - Robers Mill / Headstart	600
Police	127,700
Streets	510,364
Parks & Recreation	24,548
Local	75,750
Park Impact Fees - Fund Balance Use	0
Budgeted Use of Fund Balance	2,094,143
Total Revenue - General Fund	\$ 8,052,296

Expenditures	
Mayor & Council	107,053
Finance Dept	270,915
City Manager	111,258
IT Dept	248,706
Clerks Office	128,082
Zoning & Code Enforcement	95,889
Economic Development	122,908
City Hall	232,641
Annex	10,550
Roberts Mill Facility (Head Start)	2,590
Public Safety	2,413,516
Streets	1,598,981
Storm Water Mgmt	90,500
Parks & Recreation	524,417
Debt Service (Principal)	94,290
Capital Outlay (IT)	22,000
Capital Outlay (Stormwater)	60,000
Capital Outlay (Police)	120,000
Capital Outlay (Street)	1,133,000
Capital Outlay (Parks)	665,000
Total Expenditures - General Fund	\$ 8,052,296

Utility Fund	
Revenue	
Water Service Fee	1,000,000
Water Restoration Fees	0
Water Late Payments & Other	50,000
Water Standpipe Rental	138,000
EnerNoc Capacity Payment	0
Interest Income	150,000
Sewer Service Fee	1,975,000
Budgeted Use of Fund Balance	2,755,806
Total Revenue - Utility Fund	\$ 6,068,806

Expenditures	
Water	1,006,324
Sewer	1,786,140
Debt Service (Principal - Water)	298,071
Debt Service (Principal - Sewer)	553,271
Capital Outlay (Water)	1,200,000
Capital Outlay (Sewer)	1,225,000
Total Expenditures - Utility Fund	\$ 6,068,806

Net Revenue Over Expenditures - General Fund \$ -

Net Revenue Over Expenditures - Utility Fund \$ -

City of Taneytown
Operating & Capital for General Fund & Utility Fund
Quick Summary - FY25 Budget DRAFT

General Fund												
Department	Department Name	FY25 Revenues Operating Budget Request	FY25 Expenditure Operating Budget Request	FY25 Net Revenue Over Expenditures (Operating)	FY25 Revenues Capital Budget	FY25 Expenditure Capital Equipment Request (\$5K plus)	FY25 Expenditure Capital Project Request (Buildings, Infrastructure, & Improvements)	FY25 Capital Reserves - for future use	FY25 Expenditure Capital Principal Debt Payments	FY25 Total Capital Expenditures	FY25 Net Revenue Over Expenditures (Capital)	FTE (Full-time equivalents based on 2,080 hours) Employees by Department
70-700	Local Tax Revenue	3,536,398	0	3,536,398		0	0	0	0	0	0	
70-710	State Tax Revenue	1,031,025	0	1,031,025		0	0	0	0	0	0	
80-800	County Revenue	644,518	0	644,518		0	0	0	0	0	0	
90-700	Local Revenue	75,750	0	75,750		0	0	0	0	0	0	
10-100	Mayor & Council	0	107,053	(107,053)	0	0	0	0	0	0	0	6.00
10-105	Finance	0	270,915	(270,915)	0	0	0	0	0	0	0	2.20
10-110	City Manager	0	111,258	(111,258)	0	0	0	0	0	0	0	0.50
10-115	IT	0	248,706	(248,706)	0	22,000	0	0	0	22,000	(22,000)	1.80
10-120	Clerk	150	128,082	(127,932)	0	0	0	0	0	0	0	1.00
20-200	Zoning	5,100	74,667	(69,567)	0	0	0	0	0	0	0	1.00
20-202	Planning & Zoning Commission Code	0	9,050	(9,050)	0	0	0	0	0	0	0	0.00
20-210	Enforcement	2,000	12,172	(10,172)	0	0	0	0	0	0	0	0.00
30-300	Economic Development	0	122,908	(122,908)	0	0	0	0	0	0	0	1.00
40-400	City Hall	0	232,641	(232,641)	0	0	0	0	94,290	94,290	(94,290)	0.00
40-420	Annex	0	10,550	(10,550)	0	0	0	0	0	0	0	0.00
40-430	Head Start	600	2,590	(1,990)	0	0	0	0	0	0	0	0.00
50-500	Police	127,700	2,315,965	(2,188,265)	0	120,000	0	0	0	120,000	(120,000)	15.00*
50-510	Police Secretary	0	76,188	(76,188)	0	0	0	0	0	0	0	1.00
50-520	Crossing Guard	0	21,363	(21,363)	0	0	0	0	0	0	0	0.46
60-600	Streets	510,364	1,598,981	(1,088,617)	0	133,000	1,000,000	0	0	1,133,000	(1,133,000)	5.50
60-605	Storm Water	0	90,500	(90,500)	0	0	60,000	0	0	60,000	(60,000)	0.00
60-610	Parks	24,548	524,417	(499,869)	0	0	665,000	0	0	665,000	(665,000)	2.30
99-999	Fund Balance	0	0	0	2,094,143	0	0	0	0	0	2,094,143	
Total GF		5,958,153	5,958,006	147	2,094,143	275,000	1,725,000	0	94,290	2,094,290	(147)	37.76
Utility Fund												
Department	Department Name	FY25 Revenues Operating Budget Request	FY25 Expenditure Operating Budget Request	FY25 Net Revenue Over Expenditures (Operating)	FY25 Revenues Capital Budget	FY25 Expenditure Capital Equipment Request (\$5K plus)	FY25 Expenditure Capital Project Request (Buildings, Infrastructure, & Improvements)	FY25 Capital Reserves - for future use	FY25 Expenditure Capital Principal Debt Payments	FY25 Total Capital Expenditures	FY25 Net Revenue Over Expenditures (Capital)	FTE (Full-time equivalents based on 2,080 hours) Employees by Department
60-620	Water	1,338,000	1,006,324	331,676		1,200,000	0	0	298,071	1,498,071	(1,498,071)	5.37
60-630	Sewer	1,975,000	1,786,140	188,860		575,000	50,000	0	553,271	1,178,271	(1,178,271)	4.83
99-999	Fund Balance	0	0	0	2,755,806	0	0	0	0	0	2,755,806	
Total UF		3,313,000	2,792,464	520,536	2,755,806	1,775,000	50,000	0	851,342	2,676,342	79,464	10.20
Total UF & GF		9,271,153	8,750,470	520,683	4,849,949	2,050,000	1,775,000	0	945,632	4,770,632	79,317	47.96