



CITY OF TANEYTOWN, MARYLAND

FISCAL YEAR 2019-2020

Ordinance No. 02-2019

OPERATING BUDGET

For the Period beginning July 1, 2019 through June 30, 2020

Mayor, James L. McCarron

Mayor Pro Tem, Diane A. Foster

Councilman, Judith Fuller

Councilman, Donald C. Frazier

Councilman, Joseph A. Vigliotti

Councilman, Bradley J. Wantz

Acting City Manager, James Wieprecht

Treasurer, Barri R. Avallone

Budget Ordinance No. 02-2019 introduced March 6th, 2019 and passed April 09, 2019

City of Taneytown
Ordinance No. 02-2019
Fiscal Year 2020 Budget Assumptions
for the period July 1, 2019 to June 30, 2020
Ordinance No. 02-2019 introduced 03/06/19 and passed 04/09/19

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 FY19 budget of \$43,526
- Projected County Tax Differential for FY2020 is \$328,909
- HUR Grant revised estimate for FY 2020 is \$303,635.53 as of Jan 17, 2019
- State Police Protection Grant included \$94,884 based on FY19 amount
- Police Reimbursement Grants includes for Overtime patrols \$5,000

Utility Fund (UF)

- Water Rates have not changed.
- Sewer Rates have not changed

Budgeted Use of Fund Balance

- \$2,214,252 – GF Balance - needed for capital outlay budget
- \$4,307,667 - UF Balance - needed for capital outlay budget

Expenses

• **Salary Notes**

• **Re-allocation of Salary & Fringe benefits between General Fund and Utility Fund**

- Includes Salary Adjustment for Mayor and Council to \$8000 and \$4000 annually
- Includes 3% salary increase for staff, same as FY20 Maryland State Budget
- City Manager will remain split 50% to GF and 50% to UF
- Treasurer will remain split 90% to GF and 10% to UF
- W/S Billing Division employees (2) will remain split 10% to GF and 90% to UF - Home department moved from City Manager to Finance in FY19
- IT will have split of 80% to GF and 20% to UF

Four employees in the Public Works Department will not be split between GF and UF

- (previously allocated 50% to GF and 50% UF) based on 2 year actuals. Will be split between Streets 88% and Parks 12%.

• **Maryland State Retirement - Employer Contribution Rates**

- Employee Pension System increases to 7.89% from 7.45% of Salaries - net increase of \$ 13,468 (19.61%) over FY19 Budget
- Law Enforcement Officers' Pension System increased to 31.43% from 30.75% of Salaries - increase of \$3,678 (1.85%) over FY19 budget

• **Maryland State Retirement Administrative Fees Decrease - 24%**

- Yearly fees decreased to \$157/person from \$205, net decrease of \$1,467 for 4Q

• **Health Insurance Increase - 4.38%**

- Based Insurance budget on our current carrier UHC, new rates are unavailable at this time approximate yearly cost to City is \$249,794 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 \$364,450 (\$6,500 individual / \$13,300 family)
- but we only budgeted \$204,092 which is 56% of total liability based on employees current usage, budgeted to employee home department and not allocated

City of Taneytown
Ordinance No. 02-2019
 Fiscal Year 2020
 for the period July 1, 2019 to June 30, 2020
Ordinance No. 02-2019 introduced 03-06-19 and passed 04-09-19

Summary

General Fund			
Revenue	FY19 - Revised	FY20 - Draft	(FY20 - FY19)
Local & State Tax	3,034,338	3,155,332	120,994
County	450,420	426,091	(24,329)
Finance Office	200	200	0
IT Dept	0	0	0
Clerk	32	32	0
Zoning & Code Enforcement	18,100	18,100	0
City Hall - Robers Mill / Headstart	600	600	0
Police	133,957	125,544	(8,413)
Streets	285,824	303,635	17,811
Parks & Recreation	9,547	9,547	0
Local	26,175	45,425	19,250
Open Space Impact Fee - Fund Balance Use (Parks)	387,000	0	(387,000)
Budgeted Use of Fund Balance	579,845	2,214,252	1,634,407
Total Revenue - General Fund	\$ 4,926,038	\$ 6,298,758	\$ 1,372,720

Expenditures			
Mayor & Council	72,038	91,981	19,943
Finance Dept	146,232	195,311	49,079
City Manager	92,409	103,701	11,292
IT Dept	146,683	159,092	12,409
Clerks Office	83,357	86,294	2,937
Zoning & Code Enforcement	140,429	139,819	(610)
Economic Development	145,012	144,080	(932)
City Hall	158,858	170,120	11,262
Annex	7,675	8,575	900
Roberts Mill Facility (Head Start)	10,800	2,875	(7,925)
Public Safety	1,621,765	1,688,173	66,408
Streets	995,655	1,075,576	79,921
Storm Water Mgmt	0	6,000	6,000
Parks & Recreation	260,574	229,110	(31,464)
Debt Service (Principal)	116,998	117,498	500
Capital Outlay (IT)	0	15,500	15,500
Capital Outlay (Police)	70,000	70,000	0
Capital Outlay (Streets Bridges RM)	470,553	1,645,053	1,174,500
Capital Outlay (Parks)	387,000	350,000	(37,000)
Total Expenditures - General Fund	\$ 4,926,038	\$ 6,298,758	\$ 1,372,720

Net Revenue Over Expenditures - General Fund \$ - \$ (0) \$ (0)

Utility Fund			
Revenue	FY19 - Revised	FY20 - Draft	(FY20 - FY19)
Water Service Fee	841,000	841,000	0
Water Restoration Fees	4,000	4,000	0
Water Late Payments & Other	39,000	39,000	0
Water Standpipe Rental	111,941	122,627	10,686
EnerNoc Capacity Payment	4,495	4,495	0
Interest Income	30,000	90,000	60,000
Sewer Service Fee	1,651,840	1,651,840	0
Budgeted Use of Fund Balance	0	4,307,667	4,307,667
Total Revenue - Utility Fund	\$ 2,682,276	\$ 7,060,629	\$ 4,378,353

Expenditures			
Water	775,968	730,664	(45,304)
Sewer	1,180,484	1,161,197	(19,287)
Debt Service (Principal - Water)	261,024	266,428	5,404
Debt Service (Principal - Sewer)	448,355	470,340	21,985
Capital Outlay (Water)	0	1,925,000	1,925,000
Capital Outlay (Sewer)	0	2,507,000	2,507,000
Total Expenditures - Utility Fund	\$ 2,665,831	\$ 7,060,629	\$ 4,394,798

Net Revenue Over Expenditures - Utility Fund \$ 16,445 \$ (0) \$ (16,445)