



CITY OF TANEYTOWN, MARYLAND

FISCAL YEAR 2024-2025

Ordinance No. 01-2024

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 06/10/24

City of Taneytown
Ordinance No. 01-2024
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 06/10/24

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

- \$2,089,525 – 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

Fiscal Year 2025

for the period July 1, 2024 to June 30, 2025

Ordinance No. 01-2024 introduced 04/03/24 and passed 06/10/24

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 | 2,089,525 | (1,914,827) |
| Total Revenue - General Fund | \$ 9,955,930 | \$ 8,047,678 | \$(1,908,252) |
| 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 | 2,398,352 | 161,466 |
| Streets | 1,489,491 | 1,598,981 | 109,490 |
| Storm Water Mgmt | 90,500 | 90,500 | 0 |
| Parks & Recreation | 444,266 | 534,963 | 90,697 |
| 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 | \$ 8,047,678 | \$(1,908,252) |
| 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
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 06/10/24

Summary

| General Fund | | Utility Fund | |
|---|---------------------|---|---------------------|
| Revenue | | Revenue | |
| Local & State Tax | 4,567,423 | Water Service Fee | 1,000,000 |
| County | 644,518 | Water Restoration Fees | 0 |
| Finance Office | 0 | Water Late Payments & Other | 50,000 |
| Clerk | 150 | Water Standpipe Rental | 138,000 |
| Zoning & Code Enforcement | 7,100 | EnerNoc Capacity Payment | 0 |
| City Hall - Robers Mill / Headstart | 600 | Interest Income | 150,000 |
| Police | 127,700 | Sewer Service Fee | 1,975,000 |
| Streets | 510,364 | | |
| Parks & Recreation | 24,548 | | |
| Local | 75,750 | | |
| Park Impact Fees - Fund Balance Use | 0 | | |
| Budgeted Use of Fund Balance | 2,089,525 | Budgeted Use of Fund Balance | 2,755,806 |
| Total Revenue - General Fund | \$ 8,047,678 | Total Revenue - Utility Fund | \$ 6,068,806 |
| Expenditures | | Expenditures | |
| Mayor & Council | 107,053 | Water | 1,006,324 |
| Finance Dept | 270,915 | Sewer | 1,786,140 |
| City Manager | 111,258 | Debt Service (Principal - Water) | 298,071 |
| IT Dept | 248,706 | Debt Service (Principal - Sewer) | 553,271 |
| Clerks Office | 128,082 | Capital Outlay (Water) | 1,200,000 |
| Zoning & Code Enforcement | 95,889 | Capital Outlay (Sewer) | 1,225,000 |
| Economic Development | 122,908 | | |
| City Hall | 232,641 | | |
| Annex | 10,550 | | |
| Roberts Mill Facility (Head Start) | 2,590 | | |
| Public Safety | 2,398,352 | | |
| Streets | 1,598,981 | | |
| Storm Water Mgmt | 90,500 | | |
| Parks & Recreation | 534,963 | | |
| 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 | \$ 8,047,678 | 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

| 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 | 0 | 9,050 | (9,050) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00 |
| 20-210 | Code 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 | 61,024 | (61,024) | 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 | 534,963 | (510,415) | 0 | 0 | 665,000 | 0 | 0 | 665,000 | (665,000) | 2.30 |
| 99-999 | Fund Balance | 0 | 0 | 0 | 2,089,525 | 0 | 0 | 0 | 0 | 0 | 2,089,525 | |
| Total GF | | 5,958,153 | 5,953,388 | 4,765 | 2,089,525 | 275,000 | 1,725,000 | 0 | 94,290 | 2,094,290 | (4,765) | 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 | 2,755,806 | | | | | | 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 | 8,745,852 | 525,301 | 4,845,331 | 2,050,000 | 1,775,000 | 0 | 945,632 | 4,770,632 | 74,699 | 47.96 |