

MAYOR AND COMMISSIONERS OF THE TOWN OF PERRYVILLE

Ordinance 2014-05

Introduced By: Rachel Deaner

Date Introduced: May 6, 2014

Amendments Adopted: N/A

Date Adopted: June 3, 2014

Date Effective: June 23, 2014

AN ORDINANCE concerning

Town of Perryville FY 2015 Budget, Tax Rates and Fiscal Plan

FOR the purpose of adopting a FY 2015 budget, real and personal property tax rates for the taxable year beginning July 1, 2014, and a homestead credit percentage to be applied for purposes of the homestead tax credit under State law; stating certain projected expenditure and expense allocations; specifying circumstances under which approval of the Mayor and Commissioners is required for modifications to revenues and expenditures; providing for a certain discount on certain real property taxes paid by a certain date; repealing certain Resolutions; and generally related to a comprehensive fiscal plan for the Town of Perryville for the period July 1, 2014, through June 30, 2015.

SECTION 1. BE IT ENACTED BY THE MAYOR AND COMMISSIONERS OF THE TOWN OF PERRYVILLE, that the "Town of Perryville Budget: Fiscal Year 2015 – Final," as set forth in Exhibit 1 attached to this Ordinance and incorporated by reference is hereby adopted as the budget for the Town of Perryville and the amounts shown in the budget appropriated for the period beginning July 1, 2014, and ending June 30, 2015.

SECTION 2. AND BE IT FURTHER ENACTED BY THE MAYOR AND COMMISSIONERS OF THE TOWN OF PERRYVILLE that the Town of Perryville Real Property Tax for the Fiscal Year beginning July 1, 2014, and ending June 30, 2015, shall be at the rate of \$0.3130 per \$100.00 of assessed real property value, and such tax is hereby levied on all real property located in the Town of Perryville that is subject to municipal taxation.

SECTION 3. AND BE IT FURTHER ENACTED BY THE MAYOR AND COMMISSIONERS OF THE TOWN OF PERRYVILLE that the Town of Perryville Personal and Operating Property Tax for the Fiscal Year beginning July 1, 2014 and ending June 30, 2015, shall be at the rate of \$.94 per \$100.00 of assessed property value, and such tax is

hereby levied on all personal and operating property located in the Town of Perryville that is subject to municipal taxation.

SECTION 4. AND BE IT FURTHER ENACTED BY THE MAYOR AND COMMISSIONERS OF THE TOWN OF PERRYVILLE that for purposes of the homestead tax credit provided by Section 9-105 of the Tax-Property Article of the Annotated Code of Maryland the homestead credit percentage is 110%, which shall continue from year to year until modified by the Mayor and Council.

SECTION 5. AND BE IT FURTHER ENACTED BY THE MAYOR AND COMMISSIONERS OF THE TOWN OF PERRYVILLE that attached to this Ordinance as Exhibit 2 and incorporated by reference are "Projected Allocations" within and for the amounts appropriated pursuant to the FY 2015 Budget adopted by Section 1 of this Ordinance. As required by State law, the Mayor and Commissioners must approve by ordinance approved by a two-thirds vote of all the individuals elected to the Mayor and Commissioners (a) the appropriation of money not appropriated at the time of approval of the FY 2015 Budget, and (b) the expenditure of money for a purpose different from the purpose for which the money was appropriated in the FY 2015 Budget. Unless, or except as, required by State law to be approved by ordinance, any of the following changes to the FY 2015 Budget or the Projected Allocations shall require approval of the Mayor and Commissioners by Resolution:

1. Any changes related to salaries, employment taxes or employee benefits;
2. Any change related to capital outlay or connection reserve; and
3. Any expenditure adjustment within a Projected Allocation greater in amount than Five Thousand Dollars (\$5,000.00).

SECTION 6. AND BE IT FURTHER ENACTED BY THE MAYOR AND COMMISSIONERS OF THE TOWN OF PERRYVILLE that except as provided in Section 5 of this Ordinance, the head of each Town Department may make expenditure adjustments within the total amount of the Projected Allocations for the Department without approval of the Mayor and Commissioners.

SECTION 7. AND BE IT FURTHER ENACTED BY THE MAYOR AND COMMISSIONERS OF THE TOWN OF PERRYVILLE that a two percent (2%) discount shall be applied to the amount of a real property tax bill paid in full by July 31, 2014, and to the amount of the first semi-annual installment of a real property tax bill paid by July 31, 2014.

SECTION 8. AND BE IT FURTHER ENACTED BY THE MAYOR AND COMMISSIONERS OF THE TOWN OF PERRYVILLE that Resolution Nos. 2014-13, 2014-14, 2014-15 and 2014-16 shall stand repealed on the effective date of this Ordinance.

SECTION 9. AND BE IT FURTHER ENACTED BY THE MAYOR AND COMMISSIONERS OF THE TOWN OF PERRYVILLE that this Ordinance shall become effective twenty (20) calendar days after approval by the Mayor and Commissioners.

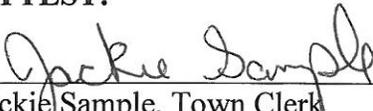
ADOPTED this 3rd day of June, 2014.

SEAL:

MAYOR AND COMMISSIONERS OF
TOWN OF PERRYVILLE

By: 
James L. Eberhardt, Mayor

ATTEST:


Jackie Sample, Town Clerk

Date: 6/4/14

EXHIBIT 1
TOWN OF PERRYVILLE, MD
BUDGET: FISCAL YEAR 2015 - FINAL

General Fund Revenues				
Revenue Name	Account No.	Budget Adopted	Comments	Local Impact (included in Budget)
REAL ESTATE TAXES FULL YEAR	R1010	1,418,098	.3130/100	
REAL ESTATE TAXES DISCOUNTS APPLIED	R1015	-10,000		
ENTERPRISE ZONE TAX CREDIT	R1017	16,418		
PERSONAL PROPERTY TAXES - CORPORATE	R1020	1,500,000	.94/100	
PERSONAL PROPERTY TAXES - LOCAL	R1025	0		
PERSONAL PROPERTY TAXES - UTILITY	R1030	32,000		
PPT CORPORATE--PENALTIES & INTEREST	R1031	0		
REAL ESTATE TAX - PENALTIES & INTEREST	R1050	2,000		
LOCAL INCOME TAXES - STATE	R1060	264,000		
TAX DIFFERENTIAL - COUNTY	R1070	129,058		
LOCAL IMPACT GRANT FUND	R1081	729,045	4th Year	729,045
TRADERS LICENSE	R1120	1,000		
STATE AID - POLICE PROTECTION	R1150	77,209		
POLICE CITATIONS	R1160	1,500		
POLICE ASSET SEIZURE REVENUE (DEFERRED)	R1161	0		
SENATE BILL 508 PUBLIC SAFETY GRANT	R1165	2,000		
JUVENILE OUTREACH GRANTS	R1170	0		
CECIL PARTNERSHIPS FOR YOUTH JUV OUTREA	R1171	0		
JUVENILE OUTREACH GOVERNERS OFFICE CC	R1172	0		
CRITICAL AREA GRANTS	R1200	3,700		
DNR ADA GRANT	R1216	1,300		
DNR CLEANUP GRANT	R1219	6,000		
MHAA GRANT	R1221	57,000		
COMMUNITY LEGACY GRANT	R1227	0		
MISCELLANEOUS GRANTS	R1240	500		
INTEREST INCOME SAVINGS	R1250	5		
INTEREST INCOME CDARS	R1251	13,000		
INTEREST INCOME FACILITIES	R1252	1,000		
INTEREST INCOME MLGIP	R1255	3,000		
INTEREST INCOME LOCAL IMPACT FUND	R1258	2,500		
INTEREST INCOME COMMUNITY ACTIVITY ACCT	R1260	20		
INTEREST INCOME HEALTH SAVINGS	R1270	1		
INTEREST INCOME-POLICE ASSET SEIZURE	R1275	12		
MOTEL TAX	R1290	31,200		
COMMUNITY CENTER REFUND	R1320	2,500		
PARK FEES	R1330	3,500		
ADMISSION & AMUSEMENT	R1350	2,500		
BOA FEES	R1360	1,000		
BANK SHARES	R1370	888		
BOAT RAMP FEES	R1380	10,000		
CABLE TV FRANCHISE	R1390	47,000		
COMMUNITY ACTIVITY	R1407	250		
COPIES & FAXES	R1410	400		
DONATIONS & CONTRIBUTIONS	R1420	500		
PARADE REVENUE	R1421	5,000		
HIGHWAY USER REVENUES	R1430	112,452		
LANDLORD LICENSING FEES	R1435	10,110		
PLANNING, INSPECTION & REVIEW FEES	R1440	40,000		
MISC. REVENUES	R1450	500		
REFUSE REBATE	R1460	14,459		
SALE OF FIXED ASSETS	R1470	10,000		
WASTE COLLECTION/DISPOSAL FEE	R1490	1,000		
ZONING CERTIFICATES	R1500	1,500		
Total Revenues General Fund		4,545,125		
Anticipated Expenditures		4,545,125		729,045
Surplus / (Deficit)		0		729,045

EXHIBIT 1
TOWN OF PERRYVILLE, MD
BUDGET: FISCAL YEAR 2015 - FINAL

General Fund Expenditures				
Department Name	Dept. No.	Appropriation	Comments	<u>Local Impact</u> <i>(included in Budget)</i>
Total Mayor and Commissioners	1000	161,007		
Total Administrative	1100	276,551		
Total Finance	1200	138,120		
Accounting & Legal	1250	44,300		
Total Planning & Zoning	1300	280,758		
Total Economic Development	1350	59,623		
Total General Service	1400	350,426		169,000
Total Engineer	1450	31,614		27,905
Total Police / Public Safety	1500	1,429,488		293,462
Total Juvenile Outreach Program	1550	160,302		45,000
Total Public Works	1600	867,771		143,678
Sanitation & Waste Removal	1650	268,150		
Total Parks & Recreation	1700	336,494		60,000
Total Rodgers Tavern	1800	118,500		
Debt Service	1900	22,021		
Total General Fund		4,545,125		726,046

EXHIBIT 1
TOWN OF PERRYVILLE, MD
BUDGET: FISCAL YEAR 2015 - FINAL

Water Fund Revenues				
Revenue Name	Account No.		Comments	<u>Local Impact</u> <u>(included in</u> <u>Budget)</u>
WATER- SERVICE CHARGES	R2040	929,128		
WATER- PENALTIES & INTEREST	R2050	1,000		
WATER- SERVICE FEE - SHUT OFF	R2080	1,000		
WATER-LOCAL IMPACT GRANT FUND	R2081	211,784	4th Year	211,784
WATER-WATER CONNECTION CHARGES	R2090	0		
WATER- TOWER CO. RENT	R2100	19,166		
WATER- VERIZON RENT	R2101	23,805		
WATER-ATLANTIC BROADBAND RENT	R2102	2,400		
WATER- T-MOBILE RENT	R2103	30,583		
WATER- CRICKET RENT	R2104	8,045		
WATER- ENERNOC	R2105	0		
SHOP'S AT PERRYVILLE ADVERTISEMENT/RENT	R2106	6,000		
WATER- INTEREST INCOME SAVINGS	R2250	100		
WATER- INTEREST INCOME MLGIP	R2255	400		
WATER- MISC. REVENUE	R2460	500		
WATER- READING FEES	R2510	2,000		
WATER- WATER MODEL FEE	R2520	5,000		
DECREASE TO RETAINED EARNINGS	R2601	130,000		
Total Water Fund Income		1,370,911		130,000
Anticipated Expenses		1,370,911		341,784
Surplus / (Deficit)		0		341,784
Water Fund Expenses				
				0
Department Name	Dept. No.	Appropriation	Comments	<u>Local Impact</u> <u>(included in</u> <u>Budget)</u>
Total Water Fund	2000	1,370,911		341,784

EXHIBIT 1
TOWN OF PERRYVILLE, MD
BUDGET: FISCAL YEAR 2015 - FINAL

Sewer Fund Revenues				
<u>Revenue Name</u>	<u>Account No.</u>	<u>Budget</u>	<u>Comments</u>	<u>Local Impact (Included in Budget)</u>
SEWER- SERVICE CHARGES	R3040	751,417		
SEWER- PENALTIES & INTEREST	R3050	700		
SEWER-LOCAL IMPACT GRANT FUND	R3081	308,784	4th Year	308,784
SEWER- CONNECTION CHARGES	R3090	0		
SEWER- IMPACT FEE	R3100	0		
SEWER- ENERNOC	R3105	0		
SEWER- VA SEWER REVENUE	R3110	375,000		
SEWER- INTEREST INCOME MLGIP	R3255	200		
SEWER- INTEREST INCOME PNC WATER/SEWER	R3256	400		
SEWER- INTEREST INCOME NBRS CD	R3276	2,200		
SEWER- MISC. REVENUE	R3460	250		
SEWER- MD BAY RESTORATION ADMIN FEE	R3500	6,000		
SEWER- READING FEES	R3510	2,000		
DECREASE TO RETAINED EARNINGS	R3601	55,000		55,000
Total Sewer Fund Income		1,501,951		363,784
Anticipated Expenses		1,501,951		363,784
Surplus / (Deficit)		0		0
Sewer Fund Expenses				
<u>Department Name</u>	<u>Dept. No.</u>	<u>Appropriation</u>	<u>Comments</u>	<u>Local Impact (Included in Budget)</u>
Total Sewer Fund	3000/3100	1,501,951		363,784

EXHIBIT 1
TOWN OF PERRYVILLE, MD
BUDGET: FISCAL YEAR 2015 - FINAL

Forest Conservation Fund Revenues				
<u>Revenue Name</u>	<u>Account No.</u>	<u>Budget</u>	<u>Comments</u>	<u>Local Impact (Included in Budget)</u>
AFFORESTATION/REFORESTATI	R4445	0		
DEFERRED REVENUE	R4601	3,932		
Total ForestFund Income		3,932		
Anticipated Expenses		3,932		
Surplus / (Deficit)		0		
Forest Conservation Fund Expenses				
<u>Department Name</u>	<u>Dept. No.</u>	<u>Appropriation</u>	<u>Comments</u>	<u>Local Impact (Included in Budget)</u>
Forest Conservation Fund	4000	3,932		
Grand Total Budget FY 2015		7,421,919		1,434,613

EXHIBIT 2
TOWN OF PERRYVILLE, MD
FISCAL YEAR 2015 - PROJECTED ALLOCATION

General Fund Expenditures				
Department Name	Dept. No.	Appropriation	Description	<u>Local Impact</u> <u>(Included In</u> <u>Budget)</u>
Mayor and Commissioners	1000	47,005	All other expenditures	
Mayor and Commissioners	1000	114,002	Capital Outlay, Contingency	
Total Mayor and Commissioners	1000	161,007		
Administrative	1100		Salaries, Employment Taxes, Benefits	
Administrative	1100	260,751	Benefits	
Administrative	1100	15,800	All other expenditures	
Total Administrative	1100	0	Capital Outlay	
		276,551		
Finance	1200		Salaries, Employment Taxes, Benefits	
Finance	1200	130,970	Benefits	
Finance	1200	7,150	All other expenditures	
Total Finance	1200	0	Capital Outlay	
		138,120		
Accounting & Legal	1250	44,300	All other expenditures	
Planning & Zoning	1300		Salaries, Employment Taxes, Benefits	
Planning & Zoning	1300	183,158	Benefits	
Planning & Zoning	1300	97,600	All other expenditures	
Total Planning & Zoning	1300	0	Capital Outlay	
		280,758		
Economic Development	1350		Salaries, Employment Taxes, Benefits	
Economic Development	1350	47,423	Benefits	
Economic Development	1350	12,200	All other expenditures	
Total Economic Development	1350	0	Capital Outlay	
		59,623		
General Service	1400		Salaries, Employment Taxes, Benefits	
General Service	1400	3,926	Benefits	
General Service	1400	149,000	Other Expenditures	20,000
General Service	1400	177,500	Capital Expenditures	129,000
Total General Service	1400	20,000	LIF Grants	20,000
		350,426		168,000
Engineer	1450		Salaries, Employment Taxes, Benefits	
Engineer	1450	30,464	Benefits	
Engineer	1450	1,150	All other expenditures	27,905
Total Engineer	1450	0	Capital Outlay	
		31,614		27,905
Police / Public Safety	1500		Salaries, Employment Taxes, Benefits	
Police / Public Safety	1500	1,052,488	Benefits	
Police / Public Safety	1500	181,000	Other Expenditures	130,062
Police / Public Safety	1500	142,000	Capital Expenditures	1,400
Police / Public Safety	1500	54,000	Donations	142,000
Total Police / Public Safety	1500	1,429,488		20,000
				283,462
Juvenile Outreach Program	1550		Salaries, Employment Taxes, Benefits	
Juvenile Outreach Program	1550	119,302	Benefits	
Total Juvenile Outreach Program	1550	41,000	Other Expenditures	45,000
		160,302		45,000
Public Works	1600		Salaries, Employment Taxes, Benefits	
Public Works	1600	303,550	Benefits	
Public Works	1600	235,350	Other Expenditures	6,307
Public Works	1600	328,871	Capital Expenditures	
Total Public Works	1600	867,771		137,371
				143,678
Sanitation & Waste Removal	1650	268,150	All other expenditures	

EXHIBIT 2
TOWN OF PERRYVILLE, MD
FISCAL YEAR 2015 - PROJECTED ALLOCATION

<u>Department Name</u>	<u>Dept. No.</u>	<u>Appropriation</u>	<u>Description</u>	<u>Local Impact (Included in Budget)</u>
Parks & Recreation	1700	149,644	Salaries, Employment Taxes, Benefits	
Parks & Recreation	1700	86,350	Other Expenditures	
Parks & Recreation	1700	100,500	Capital Expenditures	50,000
Total Parks & Recreation	1700	336,494		50,000
Rodgers Tavern	1800	18,500	Other Expenditures	
Rodgers Tavern	1800	100,000	Capital Expenditures	
Total Rodgers Tavern	1800	118,500		
Debt Service	1900	22,021	Debt	
Total General Fund Allocation		4,545,125		729,045
Water Fund Expenses				
<u>Department Name</u>	<u>Dept. No.</u>	<u>Appropriation</u>	<u>Description</u>	<u>Local Impact (Included in Budget)</u>
Water	2000	465,811	Salaries, Employment Taxes, Benefits	56,284
Water	2000	298,200	Other Expenditures	
Water	2000	0	Connection Reserve	
Water	2000	501,415	Debt Service	265,500
Water	2000	60,150	Capital Expenditures	20,000
Water	2000	45,335	Contingency	
Total Water Fund Allocation	2000	1,370,911		341,784
Sewer Fund Expenses				
<u>Department Name</u>	<u>Dept. No.</u>	<u>Appropriation</u>	<u>Description</u>	<u>Local Impact (Included in Budget)</u>
Sewer Dept. - Plant Operations	3000	444,076	Salaries, Employment Taxes, Benefits	27,905
Sewer Dept. - Plant Operations	3000	376,100	Other Expenditures	
Sewer Dept. - Plant Operations	3000	0	Reed Bed & Connection Reserves	
Sewer Dept. - Plant Operations	3000	416,183	Debt Service	187,500
Sewer Dept. - Plant Operations	3000	15,000	Capital Expenditures	5,000
Sewer Dept. - Plant Operations	3000	33,430	Contingency	
Total Sewer		1,284,789		220,405
Sewer Dept. - Collection	3100	36,312	Salaries, Employment Taxes, Benefits	26,379
Sewer Dept. - Collection	3100	65,850	Other Expenditures	
Sewer Dept. - Collection	3100	115,000	Capital Expenditures	115,000
Total Sewer - Collection	3100	217,162		143,379
Total Sewer Fund Allocation	3000/3100	1,501,951		363,784
Forest Conservation Fund Expenses				
<u>Department Name</u>	<u>Dept. No.</u>	<u>Appropriation</u>	<u>Description</u>	<u>Local Impact (Included in Budget)</u>
AFFORESTATION/REFORESTATI	4000	3,932	Other Expenditures	
Forest Conservation Fund	4000	3,932		
Grand Total FY 2015 Allocation		7,421,919		1,434,613