

MAYOR AND COMMISSIONERS OF THE TOWN OF PERRYVILLE

Ordinance 2015 - 08

Introduced By: Mayor Eberhardt

Date Introduced: April 14, 2015

Amendments Adopted: N/A

Date Adopted: May 5, 2015

Date Effective: May 5, 2015

AN ORDINANCE concerning

Town of Perryville FY 2016 Budget, Tax Rates and Fiscal Plan

FOR the purpose of adopting a FY 2016 budget, real and personal property tax rates for the taxable year beginning July 1, 2015, 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; and generally related to a comprehensive fiscal plan for the Town of Perryville for the period July 1, 2015, through June 30, 2016.

SECTION 1. BE IT ENACTED BY THE MAYOR AND COMMISSIONERS OF THE TOWN OF PERRYVILLE, that the "Town of Perryville Budget: Fiscal Year 2016 – 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, 2015, and ending June 30, 2016.

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, 2015, and ending June 30, 2016, 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, 2015 and ending June 30, 2016, 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 2016 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 2016 Budget, and (b) the expenditure of money for a purpose different from the purpose for which the money was appropriated in the FY 2016 Budget. Unless, or except as, required by State law to be approved by ordinance, any of the following changes to the FY 2016 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, 2015, and to the amount of the first semi-annual installment of a real property tax bill paid by July 31, 2015.

SECTION 8. AND BE IT FURTHER ENACTED BY THE MAYOR AND COMMISSIONERS OF THE TOWN OF PERRYVILLE that this Ordinance is an ordinance needed so that the Town’s FY 2016 budget and tax rates as enacted by this Ordinance may take effect at the beginning of the FY 2016 fiscal year.

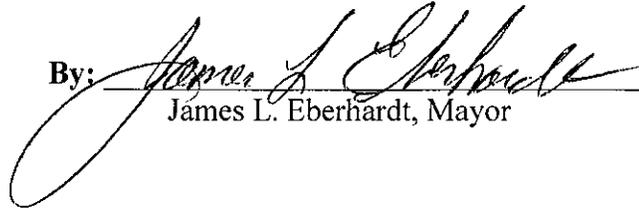
SECTION 9. AND BE IT FURTHER ENACTED BY THE MAYOR AND COMMISSIONERS OF THE TOWN OF PERRYVILLE that this Ordinance shall become effective upon approval by the Mayor and Commissioners.

ADOPTED this 5th day of May, 2015.

SEAL:

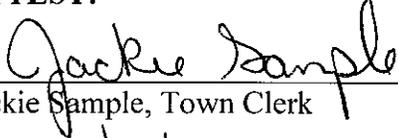
**MAYOR AND COMMISSIONERS OF
TOWN OF PERRYVILLE**

By:



James L. Eberhardt, Mayor

ATTEST:



Jackie Sample, Town Clerk

Date: 5/5/15

EXHIBIT 1
TOWN OF PERRYVILLE, MD
BUDGET: FISCAL YEAR 2016 - FINAL

General Fund Revenues				
Revenue Name	Account No.	Budget Adopted	Comments	<u>Local Impact</u> <u>(included in</u> <u>Budget)</u>
REAL ESTATE TAXES FULL YEAR	R1010	1,409,504	.3130/100	
REAL ESTATE TAXES DISCOUNTS APPLIED	R1015	-20,000		
ENTERPRISE ZONE TAX CREDIT	R1017	12,290		
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	150		
REAL ESTATE TAX - PENALTIES & INTEREST	R1050	2,000		
LOCAL INCOME TAXES - STATE	R1060	325,000		
TAX DIFFERENTIAL - COUNTY	R1070	129,144		
LOCAL IMPACT GRANT FUND	R1081	450,386	5th Year	450,386
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 GOVERNORS OFFICE CC	R1172	0		
CRITICAL AREA GRANTS	R1200	3,700		
DNR ADA GRANT	R1216	1,300		
DNR GRANT	R1218	125,000	Lower Ferry Park	
DNR CLEANUP GRANT	R1219	6,000		
MHAA GRANT	R1221	65,000	Lower Ferry Park	
COMMUNITY LEGACY GRANT	R1227	0		
MISCELLANEOUS GRANTS	R1240	500		
INTEREST INCOME SAVINGS	R1250	5		
INTEREST INCOME CDARS	R1251	13,000		
INTEREST INCOME FACILITIES	R1252	1,500		
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	45,000		
COMMUNITY ACTIVITY	R1407	250		
COPIES & FAXES	R1410	400		
DONATIONS & CONTRIBUTIONS	R1420	500		
PARADE REVENUE	R1421	5,000		
HIGHWAY USER REVENUES	R1430	128,988		
LANDLORD LICENSING FEES	R1435	9,900		
PLANNING, INSPECTION & REVIEW FEES	R1440	40,000		
MISC. REVENUES	R1450	500		
REFUSE REBATE	R1460	12,393		
SALE OF FIXED ASSETS	R1470	0		
WASTE COLLECTION/DISPOSAL FEE	R1490	1,000		
ZONING CERTIFICATES	R1500	1,500		
DECR RESERVED FUND BALANCE	R1604	732,000		
Total Revenues General Fund		5,172,740		450,386
Anticipated Expenditures		5,172,740		450,386

EXHIBIT 1
TOWN OF PERRYVILLE, MD
BUDGET: FISCAL YEAR 2016 - FINAL

Surplus / (Deficit)			0		0
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EXHIBIT 1
TOWN OF PERRYVILLE, MD
BUDGET: FISCAL YEAR 2016 - FINAL

General Fund Expenditures				
<u>Department Name</u>	<u>Dept. No.</u>	<u>Appropriation</u>	<u>Comments</u>	<u>Local Impact (included in Budget)</u>
Total Mayor and Commissioners	1000	84,652		
Total Administrative	1100	288,805		
Total Finance	1200	150,210		
Accounting & Legal	1250	44,300		
Total Planning & Zoning	1300	293,486		
Total Economic Development	1350	63,056		
Total General Service	1400	338,607		85,000
Total Engineer	1450	35,134		29,300
Total Police / Public Safety	1500	1,428,704		239,464
Total Juvenile Outreach Program	1550	174,095		45,000
Total Public Works	1600	1,325,889		51,622
Sanitation & Waste Removal	1650	268,150		
Total Parks & Recreation	1700	622,207		0
Total Rodgers Tavern	1800	33,930		
Debt Service	1900	21,515		
Total General Fund		5,172,740		450,386

EXHIBIT 1
TOWN OF PERRYVILLE, MD
BUDGET: FISCAL YEAR 2016 - FINAL

Water Fund Revenues				
Revenue Name	Account No.		Comments	<u>Local Impact</u> <u>(included in</u> <u>Budget)</u>
WATER- SERVICE CHARGES	R2040	966,293		
WATER- PENALTIES & INTEREST	R2050	1,000		
WATER- SERVICE FEE - SHUT OFF	R2080	1,000		
WATER-LOCAL IMPACT GRANT FUND	R2081	265,855	5th Year	265,855
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 ADVERTISMENT/RENT	R2106	0		
WATER- INTEREST INCOME SAVINGS	R2250	250		
WATER- INTEREST INCOME MLGIP	R2255	250		
WATER- MISC. REVENUE	R2460	500		
WATER- READING FEES	R2510	2,000		
WATER- WATER MODEL FEE	R2520	5,000		
DECREASE TO RETAINED EARNINGS	R2601	40,000		40,000
Total Water Fund Income		1,366,147		305,855
Anticipated Expenses		1,366,147		305,855
Surplus / (Deficit)		0		0
Water Fund Expenses				
Total Water Fund	2000/2100	1,366,147		305,855

EXHIBIT 1
TOWN OF PERRYVILLE, MD
BUDGET: FISCAL YEAR 2016 - FINAL

Sewer Fund Revenues				
Revenue Name	Account No.	Budget	Comments	<u>Local Impact (included in Budget)</u>
SEWER- SERVICE CHARGES	R3040	781,353		
SEWER- PENALTIES & INTEREST	R3050	1,000		
SEWER-LOCAL IMPACT GRANT FUND	R3081	447,342	5th Year	447,342
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	450		
SEWER- INTEREST INCOME NBRS CD	R3276	2,200		
SEWER- MISC. REVENUE	R3460	500		
SEWER- MD BAY RESTORATION ADMIN FEE	R3500	6,000		
SEWER- READING FEES	R3510	2,000		
DECREASE TO RETAINED EARNINGS	R3601	40,000		40,000
Total Sewer Fund Income		1,656,045		487,342
Anticipated Expenses		1,656,045		487,342
Surplus / (Deficit)		0		0
Sewer Fund Expenses				
Department Name	Dept. No.	Appropriation	Comments	<u>Local Impact (included in Budget)</u>
Total Sewer Fund	3000/3100	1,656,045		487,342

EXHIBIT 1
TOWN OF PERRYVILLE, MD
BUDGET: FISCAL YEAR 2016 - 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 2016		8,198,864		1,243,583

EXHIBIT 2
TOWN OF PERRYVILLE, MD
FISCAL YEAR 2016 - PROJECTED ALLOCATION

General Fund Expenditures				<u>Local Impact</u> <u>(included in</u> <u>Budget)</u>
Department Name	Dept. No.	Appropriation	Description	
Mayor and Commissioners	1000	54,500	All other expenditures	
Mayor and Commissioners	1000	30,152	Capital Outlay, Contingency	
Total Mayor and Commissioners	1000	84,652		
Administrative	1100	275,905	Salaries, Employment Taxes, Benefits	
Administrative	1100	10,900	All other expenditures	
Administrative	1100	2,000	Capital Outlay	
Total Administrative	1100	288,805		
Finance	1200	143,320	Salaries, Employment Taxes, Benefits	
Finance	1200	6,890	All other expenditures	
Finance	1200	0	Capital Outlay	
Total Finance	1200	150,210		
Accounting & Legal	1250	44,300	All other expenditures	
Planning & Zoning	1300	185,486	Salaries, Employment Taxes, Benefits	
Planning & Zoning	1300	108,000	All other expenditures	
Planning & Zoning	1300	0	Capital Outlay	
Total Planning & Zoning	1300	293,486		
Economic Development	1350	49,756	Salaries, Employment Taxes, Benefits	
Economic Development	1350	13,300	All other expenditures	
Economic Development	1350	0	Capital Outlay	
Total Economic Development	1350	63,056		
General Service	1400	4,107	Salaries, Employment Taxes, Benefits	
General Service	1400	204,500	Other Expenditures	
General Service	1400	95,000	Capital Expenditures	50,000
General Service	1400	35,000	LIF Grants	35,000
Total General Service	1400	338,607		85,000
Engineer	1450	32,284	Salaries, Employment Taxes, Benefits	29,300
Engineer	1450	2,850	All other expenditures	
Engineer	1450	0	Capital Outlay	
Total Engineer	1450	35,134		29,300
Police / Public Safety	1500	1,088,224	Salaries, Employment Taxes, Benefits	126,064
Police / Public Safety	1500	187,480	Other Expenditures	1,400
Police / Public Safety	1500	119,000	Capital Expenditures	112,000
Police / Public Safety	1500	34,000	Donations	0
Total Police / Public Safety	1500	1,428,704		239,464
Juvenile Outreach Program	1550	136,970	Salaries, Employment Taxes, Benefits	45,000
Juvenile Outreach Program	1550	37,125	Other Expenditures	
Total Juvenile Outreach Program	1550	174,095		45,000
Public Works	1600	318,939	Salaries, Employment Taxes, Benefits	6,622
Public Works	1600	246,950	Other Expenditures	
Public Works	1600	760,000	Capital Expenditures	45,000
Total Public Works	1600	1,325,889		51,622
Sanitation & Waste Removal	1650	268,150	All other expenditures	

EXHIBIT 2
TOWN OF PERRYVILLE, MD
FISCAL YEAR 2016 - PROJECTED ALLOCATION

Department Name	Dept. No.	Appropriation	Description	Local Impact (included in Budget)
Parks & Recreation	1700	157,200	Salaries, Employment Taxes, Benefits	
Parks & Recreation	1700	73,007	Other Expenditures	
Parks & Recreation	1700	392,000	Capital Expenditures	0
Total Parks & Recreation	1700	622,207		0
Rodgers Tavern	1800	31,930	Other Expenditures	
Rodgers Tavern	1800	2,000	Capital Expenditures	
Total Rodgers Tavern	1800	33,930		
Debt Service	1900	21,515	Debt	
Total General Fund Allocation		5,172,740		450,386
Water Fund Expenses				
Department Name	Dept. No.	Appropriation	Description	Local Impact (included in Budget)
Water	2000	449,327	Salaries, Employment Taxes, Benefits	29,300
Water	2000	240,435	Other Expenditures	
Water	2000	0	Connection Reserve	
Water	2000	501,108	Debt Service	260,000
Water	2000	55,000	Capital Expenditures	0
Water	2000	45,515	Contingency	
Total Water		1,291,385		289,300
Water Dept. - Distribution	2100	41,462	Salaries, Employment Taxes, Benefits	16,555
Water Dept. - Distribution	2100	18,300	Other Expenditures	
Water Dept. - Distribution	2100	15,000	Capital Expenditures	0
Total Water - Distribution	2100	74,762		16,555
Total Water Fund Allocation	2000/2100	1,366,147		305,855
Sewer Fund Expenses				
Department Name	Dept. No.	Appropriation	Description	Local Impact (included in Budget)
Sewer Dept. - Plant Operations	3000	468,836	Salaries, Employment Taxes, Benefits	29,300
Sewer Dept. - Plant Operations	3000	401,050	Other Expenditures	
Sewer Dept. - Plant Operations	3000	0	Reed Bed & Connection Reserves	
Sewer Dept. - Plant Operations	3000	416,183	Debt Service	220,000
Sewer Dept. - Plant Operations	3000	125,000	Capital Expenditures	125,000
Sewer Dept. - Plant Operations	3000	47,774	Contingency	
Total Sewer		1,458,843		374,300
Sewer Dept. - Collection	3100	57,522	Salaries, Employment Taxes, Benefits	43,042
Sewer Dept. - Collection	3100	66,680	Other Expenditures	
Sewer Dept. - Collection	3100	73,000	Capital Expenditures	70,000
Total Sewer - Collection	3100	197,202		113,042
Total Sewer Fund Allocation	3000/3100	1,656,045		487,342
Forest Conservation Fund Expenses				
Department Name	Dept. No.	Appropriation	Description	Local Impact (included in Budget)
AFFORESTATION/REFORESTATI	4000	3,932	Other Expenditures	
Forest Conservation Fund	4000	3,932		
Grand Total FY 2016 Allocation		8,198,864		1,243,583